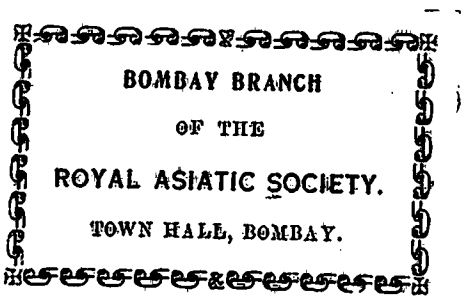
Salt Department in Sind

admn. report

1922-23 to 1927-28



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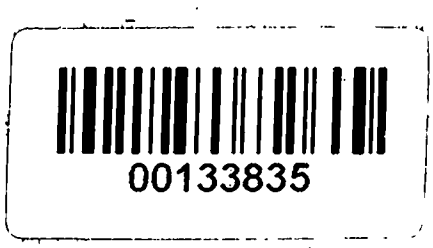
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No. P-476-X of 1923.

GENERAL DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND.

Government House, Karachi, 21st July 1923.

Subject.—Administration Report of the Salt Department in Sind for the year 1922-23.

MEMORANDUM.

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the administration of the Sind Salt Department for the year 1922-23.

Production, imports and issues.

2. The year has been marked by an increase both in production and issues. The outturn of salt at Maurypur rose from 1·91 lakhs of maunds to 2·42 lakhs of maunds, an increase of 27 per cent; while that at Saran Salt Works fell from ·55 lakhs of maunds to ·23 lakhs of maunds, a decrease of 58 per cent. The chief reason for the increase at Maurypur is the better results obtained by the pan holders generally, while the decrease at Saran is due to curtailment of excavation on account of the existing stocks being in excess of the requirements. The aggregate outturn of all the Salt Works in Sind rose from 2·46 lakhs of maunds to 2·65 lakhs of maunds, showing an increase of 8 per cent.

The imports of salt from the Punjab rose by 13,263 maunds or 68 per cent. It will be observed that the imports during the year under report have reached the normal figure based on 5 years imports. The imports by sea also rose by 207 maunds.

The issues increased from 4 lakhs of maunds to 4·05 lakhs. The rise in the issues of Maurypur salt is due to rush of indents for salt during January and February in anticipation of the enhancement of duty, while decline in the issues of Darwari salt is due to there being no exports to United Provinces and Central India.

The average consumption of salt in the province worked out to 10·99 lbs. per head per annum against 10·41 lbs.

Financial results.

3. The gross receipts during the year rose from Rs. 6·41 lakhs to Rs. 6·42 lakhs, and the expenditure fell by Rs. 96,500; the net revenue of the Department being Rs. 3·73 lakhs as against Rs. 2·76 lakhs, an excess of Rs. 97,000.

Carbonate of soda.

4. The experimental operations reopened in November 1921 were closed in May 1922 on the suggestion of the Director of Industries. It was proposed to restart the manufacture of trona at Seledi dhand (Nawabshah district) and at Borkha (Khairpur State) during the hot weather and Mr. Koppikar, Assistant Chemist, was deputed by the Director to visit the dhands. He suggested the working of Seledi and Usar (instead of Borkha) dhands.

General.

5. The scheme for connecting the works with the harbour by a canal has been found to be impracticable. Private enterprise has come forward with two proposals-first to erect an aerial ropeway from a point in works to the deep water channel and secondly to lay down a light railway along almost the same track. Both are under consideration. At present the offers are linked up with a demand for monopoly of export and this creates difficulties as there is already one lease for manufacture and export for three years.

A pipe line has now been laid down to supply drinking-water to the establishment.

The new metalled road from Karachi to Maurypur has facilitated the transport of salt by motor lorries but requires to be widened so as to bear the heavy traffic without undue wear. It has already worn to pieces and will cost Rs. 45,000 to widen and repair. Proposals have been submitted.

The Lunaris Salt Transport Society ceased to exist from 1st January 1923. The contract during the current year has been secured by a Taxi Company at a considerably low rate.

The Co-operative Credit Society is said to have progressed satisfactorily.

Government of India doubled the duty on salt from 1st March 1923. The retail price rose almost in the same proportion in all places. There was absolutely no inflation of price except in the distant parts of the Desert division and Kohistan in Thar Parkar and Karachi districts respectively-the rise being accounted for by

profiteering on the part of retail sellers. There has been no political activity in connection with the raising of Salt duty in the Province.

L. J. MOUNTFORD,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

No. G-954 of 1923.

GENERAL DEPARTMENT.

SUPERINTENDENT'S OFFICE,
Karachi, the 16th July 1923.

From

G. R. HOLLAND, ESQUIRE,
SUPERINTENDENT OF SALT AND EXCISE IN SIND;

To

THE COMMISSIONER IN SIND,
Karachi.

Subject:—Salt Administration Report, 1922-23.

SIR,

Introduction.

I have the honor to submit the annual report on the administration of the Salt Department in Sind for the financial year 1922-23.

I.—CONTROL.

Duties of the Department.

2. The Department controls the production of salt at the undermentioned salt sources and its issue to the public, and is charged, further, with the watching of the numerous unworked natural salt deposits in Sind, the prevention and detection of illicit manufacture and smuggling of salt, and the protection generally of the salt revenue.

Sources of supply.

Maurypur (near Karachi: brine salt); Saran (in Diplo taluka, Thar Parkar district: deposit salt); Darwari (near Dilyar, Khipro taluka, Thar Parkar district: deposit salt).

Personnel; Appendix I.

3. Mr. C. Clifford was in charge of the Department throughout the year. Mr. H. McM. Smith, a very senior Inspector, proceeded on leave preparatory to retirement from 21st March 1923. As the result of retrenchment ordered in Government Resolution, Revenue Department, No. 5047, dated 2nd November 1922, the appointments

of 13 Dafedars, 75 Sowars, 14 petty officers and 136 peons were replaced by 7 Mounted Havaldars, 31 Mounted peons, 20 dismounted petty officers and 135 dismounted peons. The pay of the Inspectors and clerks of the Department was also revised with retrospective effect from 1st March 1920 (*vide* Government Resolution, Revenue Department, Nos. 2371 and 1529-C, dated 16th January 1923). This establishment, details of which are given in Appendix I, includes 4 Inspectors and 55 men of lower ranks stationed at the salt works and depots and 5 Inspectors and 30 men engaged exclusively on Excise duties at the Kotri Distillery and Warehouses. The duties of the remainder embrace the protection of both Salt and Excise revenue.

Changes introduced.

4. The following important changes were introduced during the year under report :—

(1) The salt depots at Karachi and Sukkur were closed from 1st January 1923 and salt issued to the public direct from the Maurypur Salt Works through the agency of transport contractors under the arrangements sanctioned in Commissioner's notification No. 3065-X, dated 8th February 1923. The issues of salt from the Sukkur Depot were however allowed to continue to Upper Sind merchants pending exhaustion of the stock lying in store.

(2) The duty on salt was enhanced from Rs. 1-4-0 to Rs. 2-8-0 per maund with effect from 1st March 1923.

II.—Local production: imports and Issues.

Manufacture : Appendix II, column 4.

5. The outturn of salt at the Salt Works in Sind during the year compares as follows with that of the previous three years :—

Salt Works.	1919-20.	1920-21.	1921-22.	1922-23.	Variations in 1922-23 as compared with the figures for 1921-22.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
Maurypur Salt Works.	693,682	355,065	190,803	242,117	+ 51,314
Darwâri (Dilyar) Salt Works.	1,200	...	...	...	...
Saran Salt Works.	32,000	8,812	55,000	22,593	— 32,407
Total ...	726,882	363,877	245,803	264,710	+ 18,907

The increase in production at Maurypur Salt Works is due to the larger number of pans which are two in excess of the number licensed last year and to better results obtained by pan-holders in general. The decrease in the out-put at the Saran Salt Depot is due to the curtailment of excavation operations of salt owing to the stocks lying in balance being in excess of requirements.

Imports of Punjab salt: Appendix II, column 11.

6. Punjab salt is consumed chiefly in the Sukkur and Upper Sind Frontier districts. According to the returns received from the Collector of Sukkur imports increased from 19,611 to 32,874 maunds which is a normal figure based on the last 5 years' imports. However as remarked last year very little reliance can be placed on these returns which may be accepted with reserve.

Imports by sea: Appendix II, column 12.

7. The quantity of salt imported by sea during the year amounted to 735 maunds as compared with 528 maunds in 1921-22. The increase which is slight may be attributed to larger demands for use in packing ham, &c., and for industrial purposes.

Issues to the public: Appendix II, column 6.

8. The issues of salt during the year compare as follows with those of the previous three years:—

Salt Works or Depots.	1919-20.	1920-21.	1921-22.	1922-23.	Variations in 1922-23 as compared with the figures for 1921-22.
Maurypur Salt—	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
Maurypur Salt Works.	30,338	21,800	157,334*	192,622†	+ 35,288.
Karachi Salt Depot.	282,350	284,052	149,902	162,212	+ 12,310
Sukkur Salt Depot	49,690	55,048	46,000	9,224	— 36,776
Saran Salt— Saran Salt Deposit	27,654	30,086	24,773	24,028	— 745

* Includes 2,906 maunds of superfine salt.
† ,, 6,436 ,, ,, ,,

Salt Works or Depots.	1919-20.	1920-21.	1921-22.	1922-23.	Variations in 1922-23 as compared with the figures for 1921-22.
Darwari Salt—	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
Darwari Salt Deposit.	52,239	39,113	22,898	17,558	— 5,340
Dilyar Salt Depot.	17,974	...	..	...	...
Total ...	460,245	430,099	400,907	405,644	+ 4,737

The increase in the issues from Maurypur Salt Works and Karachi Salt Depot is due to the direct supply of salt to Upper Sind merchants by Karachi dealers, which also accounts for a corresponding fall in the issues from the Sukkur Salt Depot. The rise of 10,822 maunds in the issues of Maurypur salt can be attributed to the rush of indents for salt made in the months of January and February in anticipation of the enhancement of duty. The decline in the issues from Saran being slight calls for no comment. The decrease of 5,340 maunds in the issues from Darwari is accounted for by the absence of export to the United Provinces and Central India, only 729 maunds having been despatched to these provinces during the year under report which indicates that there was no demand.

Local consumption.

9. The consumption of salt in the province, including consignments imported by sea and Punjab rock salt, amounted to 438,189 maunds as against 415,117 in the preceding year. The details are—

Sind salt ...	...	Mds. 405,644
Punjab salt ...	...	„ 32,874
Salt imported by sea	...	„ 735
		Mds. 439,253
Deduct salt exported to other provinces, *via*—		
Karachi, Maurypur salt	...	Mds. 335
Dhoro Naro, Darwari salt	...	„ 729
		Mds. 1,064
Net quantity consumed in Sind ...		Mds. 438,189

This compares as follows with the consumption during the preceding four years :—

CONSUMPTION OF SALT IN SIND.

1918-19.		1919-20.		1920-21.		1921-22.		1922-23.	
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
Maunds.	Lbs.	Maunds.	Lbs.	Maunds.	Lbs.	Maunds.	Lbs.	Maunds.	Lbs.
502,546	11·77	489,798	11·47	449,230	11·28	415,117	10·41	438,189	10·99

Consumption in this case means issues from local salt works and depots and imports from outside Sind. The consumption, though increased during the year on account of (1) larger issues from the Maurypur Salt Works for the reasons given in paragraph 8 above and (2) greater imports of Punjab salt, has not yet reached the normal figure. The decline in the issues from the Darwari source particularly is still below the usual demand for local consumption which may in some measure be attributed to the causes dealt with in last year's report, *viz.*, growth of the traffic in illicit salt as a result of the weakness of our preventive staff.

Issues to the Khairpur State: Appendix II, column 7.

10. Salt is issued to the Khairpur State from the Maurypur Salt Works at cost price, free of duty. The demand during the year remained stationary. The following were the issues to Khairpur during the last five years :—

	Maunds.
1918-19	21,700
1919-20	18,600
1920-21	14,260
1921-22	19,220
1922-23	19,220

Closing balances: Appendix II, column 10.

11. The smaller closing balances of Maurypur and Darwari salt are due to restriction placed on production, the stocks in hand being in excess of normal requirements (see remarks in paragraph 11 of 1919-20 report). The closing balance at Saran fell from 40,852 to 37,705 maunds owing to the restrictions placed on excavation during the year under report.

III.—Financial results.

Revenue: Appendix III-A.

12. The gross receipts during the year 1922-23 compare as follows with those of the previous four years :—

1918-19	Rs.	7,18,679
1919-20	„	7,36,614
1920-21	„	6,94,210
1921-22	„	6,41,224
1922-23	„	6,41,957

The increase of Rs. 733 comprises :—

Increases under—			
(1) Duty due to the rise in issues referred to in paragraph 8 above	Rs.	9,454	
(2) Cost price, *i.e.*, manufacturing, storage, establishment and conveyance charges due to increased issues and revision of issue price	„	10,659	
			20,113
Decreases under—			
(1) Bagging and Railway freight charges due to a heavy decline in the issues from Sukkur Salt Depot	„	15,415	
(2) Proceeds of sale of salt to Khairpur State due to the payment of cost price of a consignment of salt in March 1922 which was issued during the year under report ...	„	3,123	
(3) Miscellaneous, a fluctuating receipt	„	842	
			19,380
Net increase ...	Rs.		733

13. Appendix III-B shews the expenditure in detail on the combined Salt and Excise Department and an abstract Appendix III-C shews how the share of this expenditure which is debitable to III—Salt has been calculated.

Expenditure: Appendix III-B and III-C.

There was a net decrease of about Rs. 96,500, the following being the principal variations:—

Decreases under—

(1) Major and Minor Works. Last year considerable sums were spent on the Maurypur road and pipe line	Rs.	76,500	
(2) Salt conveyance and Railway freight due to a large decrease in the issues of salt to the Sukkur Salt Depot, *vide* paragraph 8 above ...	„	33,000	
(3) Contingencies. Last year locks worth Rs. 2,677 were purchased	„	1,000	
			1,10,500

Increases under—

(1) Establishment charges due to the revision of pay ...	Rs.	2,500	
(2) Refunds due to the payment of refunds of duty on salt paid for at the enhanced rate of duty in March 1922 which was subsequently reduced ...	„	11,500	
			14,000
Net decrease ...	Rs.		96,500

Net revenue.

14. The net revenue realized compares as follows with that of the previous year:—

Year.	Receipts.	Expenditure.	Net Revenue.	Percentage of charges to gross revenue.
	Rs	Rs.	Rs.	
1921-22 ...	6,41,224	3,65,060	2,76,164	56·9
1922-23 ...	6,41,957	2,68,639	3,73,318	41·8

As was pointed out in previous reports the percentage of charges on gross receipts is not to be taken as representing the true relation between the revenue derived from Sind salt and the cost of collecting and protecting it. In 'Receipts' are included recoveries on behalf of salt manufacturers and transporters. The disbursement of the amounts so recovered appear under 'Expenditure' but the inclusion of these items throws the ratio between revenue and expenditure out. Under expenditure this year, too, a portion of the amount spent on the laying out of a water pipe line to Maurypur has been included. The correct percentage of expenditure on revenue on the year's transactions is calculated as follows:—

Revenue, 1922-23.

Duty on 405,644 maunds of salt issued during the year (excluding salt imported by land or sea) ...	Rs.	5,10,778	
Receipts from establishment charges recovered in the issue price of salt	„	27,708	
Miscellaneous receipts ...	„	604	
			5,39,090

Expenditure, 1922-23.

Salaries and allowances ...	Rs.	1,24,439	
Supplies and contingencies ...	„	11,465	
Works (interest on the capital expenditure connected with the production of salt)	„	16,882	
Refunds	„	13,535	
			1,66,321
Percentage of expenditure on revenue		30·8	

This high percentage as compared with the previous year is due to the heavy interest charges on the capital cost of the works and to the grant of refunds.

IV—Salt manufacture.

Maurypur Salt Works.

15. Of 264,710 maunds of salt manufactured in Sind in 1922-23 (see paragraph 5 above) 242,117 maunds were produced at the Maurypur Salt Works situated on the coast, 7 miles to the west of Karachi. Maurypur salt is obtained from subsoil brine collected by percolation in pits sunk on the foreshore at a depth between ordinary

and high spring tide levels to allow filteration. The works were expanded in 1917-18 to meet an unexpected demand for export to other provinces on sources in Upper India failing. The cessation of this demand in 1919-20 left large stocks in balance. With the object of reducing these, production is being annually restricted. The number of evaporating pans licensed during the year was 114 as compared with 112 in the preceding year, but the output of each pan was restricted. Production increased by 51,314 maunds or 27 per cent. while the closing balance fell from 385,251 to 225,343 maunds. Restriction on manufacture will however continue till the stock is reduced to approximately 200,000 maunds or about 6 months' average demand. The rainfall during the year was 28 inches 51 cents. The loss by wastage this year was 28,476 maunds as against 26,965 maunds in the previous year. Calculating on the average monthly closing balance the wastage loss works out to 10 per cent. The loss in the previous three years was 1919-20, 1·60 per cent., 1920-21, 1·94 per cent., and 1921-22, 5·71 per cent. The reasons for a higher percentage this year are the same as explained last year and in addition the heavy rainfall.

Analysis of the salt issued shewed an improvement in quality with negligible percentages of hostile elements.

The scheme for connecting up the works with the harbour by a canal, was on closer examination, found to be impracticable. In the interval private enterprise and capital has come forward with two proposals the first project contemplates the erection of an aerial ropeway from a point in the works to the deep water channel and the second for laying down a light railway practically to the same point. Both the propositions are however under consideration.

For statistics of manufacture and issues at the Maurypur Salt Works during the year, see paragraphs 5 and 8.

Superfine salt.—The manufacture of a limited quantity of superfine salt was permitted during the year. The quantity issued was 6,486 maunds against 2,906 maunds in 1921-22. Restrictions on the production of this grade of salt continued and will be removed as soon as the surplus stock of ordinary salt has been disposed of. Owing to the retail sale price of this grade of salt having risen considerably, the difference in its cost price being only 3 pies per maund as compared with ordinary salt, it was found necessary to regulate its sale through Government Agency and 4 agents were accordingly appointed 2 at Karachi, 1 at Hyderabad and 1 at Tatta at a fixed price. The agents opened several shops in Karachi town for public convenience.

Report on the administration of the Salt Department in Sind for the year 1923-24.

GOVERNMENT OF BOMBAY.

Revenue Department.

Resolution No. P.-72.

Bombay Castle, 6th October 1924.

Memorandum from the Commissioner in Sind No. P.-476/X dated 14th August 1924--Submitting, with his review, the Report on the Administration of the Salt Department in Sind for the year 1923-24, compiled by the Superintendent of Salt and Excise in Sind.

RESOLUTION.--Recorded.

By order of the Governor in Council,

H. K. KIRPALANI,

Deputy Secretary to Government.

To

*The Commissioner in Sind,
*The Collector of Salt Revenue, Bombay,
*The Superintendent of Salt and Excise, Sind,
*The Accountant General,
*The Compiler, General Administration Report,
*The Oriental Translator to Government,
~~*The Private Secretary to His Excellency the Governor,~~
*The Political Department,
*The General Department,
*The Public Works Department,
*The Non-official Members of the Council of State representing the Bombay Presidency,
*The Non-official Members of the Legislative Assembly representing the Bombay Presidency,
*The Non-official Members of the Legislative Council,
*The Editors' Tables,
+The Government of India,
+The High Commissioner for India.

*With copies of the Report.
+By letter.

Ml. Rev. 540

No. of 1924.

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Manufacturing and storage charges.—There was no change in manufacturing and storage charges. The former stood at $1\frac{3}{4}$ annas per maund of ordinary and 2 annas per maund of superfine salt and the latter at 5 pies per maund.

Earnings of Lunaries.—The lunaries worked more industriously and contentedly than usual as is evident from the figures of production, *vide* paragraph 5 above. Their aggregate earnings during the year amounted to Rs. 25,690 as against Rs. 20,250 in the previous year. The Lunaries Co-operative Society's storage contract continued throughout the year but the Transport Society ceased to exist from 1st January 1923, the contract being secured by a European firm at a considerably lower rate, *viz.*, 21·12 pies per maund. Consequently the Lunaries Salt Transport Society has had to wind up.

Maurypur village.—The laying of the pipe line which was commenced last year was completed duringthe year under report enabling potable water to be supplied to the Works from October 1922. The old laborious system of carrying water from Karachi to Maurypur by camel transport was thus done away with. The provision of medical relief and the improvement of housing and sanitary arrangements have had to be deferred owing to the financial stringency. The population of the village numbers about 1,000. There were 17 births this year as against 18 in the previous year, while deaths increased from 7 to 20, 9 being among infants. The attendance at the Municipal School fell from 55 to 52, there being no girl student this year. The result of the annual examination was very satisfactory as out of 42 students appearing, none failed. Four of the senior boys were sent to Karachi to continue their education. The Co-operative Credit Society progressed satisfactorily.

Darwari Deposit.

16. This is a deposit of practically pure salt situated in the Khipro taluka of Thar Parkar district, about 20 miles north of Dhoro Naro station on the Jodhpur-Bikaner Railway. There was no excavation at this deposit during the year as the stocks in hand were sufficient to meet the year's demand. The depot attached to this salt deposit is situated at Dilyar, 6 miles away, but issues were made wholly from stocks at the deposit, and this will continue till these stocks are exhausted. The salt produced here is the best in Sind and is probably not surpassed anywhere in India. The decline in the issues for local consumption has been explained in para. 9 above. Exports fell from 5,929 to 729 maunds. No wastage in

store was reported during the year as the heap opened in January 1921 has not yet been exhausted.

Saran Salt Deposit.

17. This deposit is in Diplo, one of the Desert talukas of the Thar Parkar district, close to the Runn of Cutch, and 56 miles south of Jhudo station on the Mirpurkhas-Jhudo branch of the J. B. Railway. It produces salt of a quality little inferior to the Darwari salt and like that, ready for sale on excavation. For excavation and, issues, with an explanation of variations in 1922-1923, see paras. 5 and 8. Storage losses during the year amounted to 1,712 maunds equal 5·94 per cent. as compared with 4·87 in 1921-1922. The increased percentage this year is due to its calculation on smaller average closing balances. Owing to its remoteness this deposit serves only the immediate vicinity, *i e.*, villages within a radius of about 80 miles.

V.—Salt supply.

Transport of salt from factory to market.

18. The metalled road between Karachi and Maurypur was opened for traffic during the year under report. Upto 31st December 1922 the conveyance of salt to the Karachi Salt Depot and Karachi Bunder Station for despatch to Sukkur Salt Depot was by contract with the Lunaris Salt Transport Society, but from 1st January 1923 the depots at Karachi and Sukkur were ordered to be closed and salt supplied direct from Maurypur Salt Works to dealers at Karachi and in the mofussil through the agency of the Salt Transport Contractors—Messrs. the Greenfield Taxi Company. By this arrangement the contractors agree to remove empty bags of merchants from Karachi to Maurypur Salt Works, weigh and sew bags at the Works, convey consignments to Karachi and effect delivery to dealers in the city, either at their salt depot at Karachi or at the Karachi Bunder Station or consign it, 'consignee to pay' from the Karachi Bunder Station, to mofussil applicants.

The new road has no doubt facilitated the transport of salt by motor lorries and has become a great convenience for locomotion, but it does not permanently solve the transport difficulty. During the last six months that the lorries have worked on the road, its condition has gradually become so bad that it now requires thorough repairs.

The cost of conveyance during the year under report and the previous four years was—

Year.	Cost of transport per maund between.	
	Maurypur Salt Works and Karachi Salt Depot.	Maurypur Salt Works and Karachi Bunder Station for despatch to Sukkur Salt Depot.
1918-19	33 pies ...	27 pies.
1919-20	33 „ ...	27 „
1920-21	30 „ ...	24½ „
1921-22	30 „ ...	24½ „
1922-23 { Upto 31st Decem. 1922 / From 1st January 1923	30 „ ... / 21·12 pies.	24½ „ Mofussil salt dealers, 21·12 pies.

Conveyance of salt for the Khairpur State was also given to these contractors at the same rate.

Transit losses.

19. The losses in transit during the year under report and three previous year were—

Year.	Between Maurypur Salt Works and Karachi Salt Depot.			Between Maurypur Salt Works and Sukkur Salt Depot.		
	Quantity transported.	Loss in transit.	Percentage loss.	Quantity transported.	Loss in transit.	Percentage loss.
1919-20 ...	2,80,552	2,130	0·76	37,200	582	1·56
1920-21 ...	2,84,116	3,393	1·19	61,776	1,454	2·35
1921-22 ...	1,53,876	1,382	0·90	54,786	986	1·70
1922-23 ...	1,60,560	1,295	0·80	1,812	37	2·05

The variations being small call for no remarks. Saran and Da rwari salt was issued direct to traders from the Works.

20. The following were the losses due to wastage in store at the depots compared with the figures for the previous three years:—

Storage losses at Salt Depots.

Year.	Karachi Salt Depot.		Sukkur Salt Depot.		Dilyar Salt Depot.	
	Total loss.	Loss per cent.	Total loss.	Loss per cent.	Total loss.	Loss per cent.
1919-20 ...	107	0·04	230	0·65	319	4·46
1920-21 ...	136	0·04	...	...	...	...
1921-22 ...	94	0·06	...	...	...	...
1922-23 ...	90	0·06	·48	0·30	...	...

VI.—Salt price.

21. The issue price at the Sukkur Salt Depot was raised by 8 pies per maund from 3rd May 1922 owing to the enhancement of railway freight. The price was subsequently revised from 1st January 1923 with the result that it was increased by 0-2-6 per maund at Maurypur Salt Works and reduced by 6 pies at the Sukkur Salt Depot, *vide* Commissioner's notification No. 3065-X, dated 5th January 1923, and Government Resolution, Revenue Department, No. 7791, dated 17th May 1923. The revised issue price includes 2 pies per maund for the improvement of conditions of life at Maurypur Salt Works. Issue prices were also enhanced at all Salt Works and Depots from 1st March 1923 in consequence of the enhancement of duty by Rs. 1-4-0 per maund. There were no other changes in the issue prices.

Issue prices: Appendices IV and V.

Appendix V compares the realizations from the sale of salt at the various Salt Works with the expenditure calculated as laid down in the Government of India's Resolution No. 326, dated 17th January 1882 (F. & C.). The heavy loss on Maurypur salt is due to the stock being in excess of requirements and to the calculation of interest on larger capital and at an enhanced rate. This will however disappear in the current year as the issue price has been revised. The losses at Saran and Darwari are due to the fall in issues.

22. The variations in the wholesale and retail prices of salt in Sind during the year are due to the enhancement of duty during the last month of the year.

Wholesale and retail selling prices: Appendix VI.

VII.—Use of salt in industries.

Fish-curing operations.

23. Salt is issued at concession rates for use in fish-curing at the fish salting station at Shamspir only. There was no curing at Shamspir during the year, operations having been transferred to the 'Khadda' at Karachi where duty paid salt is used. The reasons for this were given in para. 23 of the report for 1918-19. The quantity of salt issued to the fish curers for use at private fish-curing yards during the year amounted to 2,850 maunds as compared with 8,650 maunds in the previous year.

Tanneries.

24. The number of tanneries using duty free salt was three as compared with four in 1921-22. The quantity issued and the refunds of duty paid were :—

Year.	Quantity issued. Mds.	Duty refunded. Rs.
1921-22 ...	... 1,810	1,776
1922-23 ...	... 2,720	4,348

Carbonate of soda.

25. The experimental Soda Works in Nawabshah district which were reopened in November 1921 were closed down in May 1922 on the suggestion of the Department of Industries pending issue of instructions in the correct methods of manufacture. The expenses incurred on the experiment amounted to Rs. 2,695 while the yield was 40 maunds of trona sold for Rs. 170. It was proposed to recommence the manufacture of trona at Seledi dhand (Nawabshah district) and at Borkha (Khairpur State) during the hot weather, but in order to avoid a repetition of unprofitable expenditure it was found desirable to ascertain first whether the conditions at the dhands referred to above were favourable for undertaking the experiment. Accordingly Mr. Koppikar, Assistant Chemist, was deputed by the Director of Industries in February 1923 to visit the dhands, who later suggested the working of Seledi and Usar (instead of Borkha) dhands.

Offences under Salt Act : Appendix VII.

26. Twenty-seven (27) cases under the Salt Act, of which 19 were cases of illicit removal from natural deposits, were detected during the year against 15 in 1921-22. The total quantity of contraband salt seized was 5¼ maunds as compared with 10¼ maunds in 1921-22.

27. As I was but recently transferred to Sind I regret the brief interval during which I have held charge of the department does not entitle me to offer any remarks on the general work of the Establishment.

Work of the Salt Establishment.

Appendices.

28. The following statements are attached:—

I.—Establishment;

II.—Manufactures, Issues, &c.;

III.—Receipts and Expenditure;

IV.—Issue Prices of Salt;

V.—Comparison of the realizations from the issue prices of salt with the expenditure on its production and supply;

VI.—Market prices of salt;

VII.—Offences.

I have the honour to be,

Sir,

Your most obedient servant,

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

APPENDIX I.

Statement showing the sanctioned strength of the establishment of the combined Salt and Excise Department in Sind.

Designation.	Pay per mensem.																	Total.
	Rs. 1,000	Rs. 400	Rs. 250 —10— 350.	Rs. 125 15/2— 230.	Rs. 85— 5/2— 100— 5—125	Rs. 105 —5— 110	Rs. 85— 5/2— 100	Rs. 30— 5/2— 80	Rs. 25.	Rs. 20.	Rs. 18.	Rs 15.	Rs. 14.	Rs. 13.	Rs. 12.	Rs. 11.	Rs. 10.	
Superintendent of Salt and Excise in Sind ...	1	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	1
Inspectors	...	1	4	17	...	...	...	...	...	...	...	...	...	...	...	.	...	22
Assistant Inspectors	..	...	...	...	13	..	...	...	...	..	...	...	...	...	...	...	...	13
English Writers (Clerks)	...	...	...	...	...		*	† 20	...	...	...	...	...	...	...	..	...	27
Mounted Havaldars	...	...	...	...	...	2	5	...	7	...	...	...	...	...	...	...	...	7
Do. Peons	..	...	...	...	...	...	...	..	...	31	...	...	...	...	...	..	...	31
Dismounted Havaldars	...	...	...	...	...	...	...	...	...	1	...	2	...	...	...	...	...	3
Do. Naiks	...	...	...	...	...	..	...	...	..	...	2	...	...	15	...	...	...	17
Do. Peons	...	...	...	...	...	...	...	...	...	...	...	...	16	7	23	10	79	135
TOTAL ...	1	1	4	17	13	2	5	20	7	32	2	2	16	22	23	10	79	256

* Includes one temporary clerk for the Sind Excise Intelligence Bureau.

† Includes two temporary clerks one for the Abkari Inspector's office, Karachi, and one for the office of the Superintendent of Salt and Excise Sind.

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

APPENDIX II.

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APPENDIX

Statement showing local operations and details
the years 1921-22

Place of supply.	Year.	Receipts.			Salt sold.	Issued to H. H. the Mir of Khairpur State.
		Opening balance.	Salt manufactured or excavated.	Other receipts.		
1	2	3	4	5	6	7
		Mds.	Md.	Md.	Mds.	Mds.
Maurpur Salt Works.	1922-1923	385,251	242,117	1*	192,622	19,220
	1921-1922	603,625	190,803	...	157,334	19,220
Karachi Salt Depot.	1922-1923	3,097	...	(b) 159,205	162,212	...
	1921-1922	599	...	152,494	149,902	...
Sukkur Salt Depot.	1922-1923	14,299	...	(c) 1,7 7	9,234	...
	1921-1922	6,497	...	53,802	46,000	...
Saran Salt Deposit.	1922-1923	40,852	22,593	...	24,028	...
	1921-1922	12,156	55,000	...	24,773	...
Dilyar Salt Depot.	1922-1923	13,667	...	...	...	...
	1921-1922	13,667	...	...	...	...
Darwari Salt Deposit.	1922-1923	67,644	...	...	17,558	...
	1921-1922	90,542	...	...	22,898	...
TOTAL ...	1922-1923	524,810	264,710	160,981	405,644	19,220
	1921-1922	727,086	245,803	206,296	400,907	19,220

II.

of salt imported into the province during and 1922-23.

Issues.			Importations.		Remarks.	
			By land.	By sea.		
Other issues.	Loss by wastage.	Closing balance.	Quantity.	Quantity.		
8	9	10	11	12	13	
Mds.	Mds.	Mds.	Mds.	Mds.		Mds.
(a) 161,708	28,476	225,343	32,874	735	(a) Despatched from Maurypur Salt Works to—	
205,658	26,965	385,251	19,611	528	Sukkur ...	1,208
					Karachi ...	160,500
					Total ...	161,708
...	90	...	...	...	(b) Invoiced from Maurypur Salt	
...	94	3,097	...	...	Works ...	160,500
					Deduct salt lost in transit ...	1,295
						159,205
...	48	6,802	...	...	(c) Invoiced from Maurypur Salt	
...	...	14,299	...	...	Works ...	1,208
					Add salt in transit on 31st March 1922 ...	604
...	1,712	37,705	...	...		1,812
...	1,531	40,852	...	...	Deduct salt lost in transit ...	37
...	...	13,667	...	...	Salt brought to account ...	1,775
...	...	13,667	...	...		
...	...	50,086	...	...		
...	...	67,644	...	...		
161,708	30,326	333,603	32,874	735		
205,658	28,590	5,24810	19,611	528		

* Represents gain.

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

APPENDIX III.

Statement showing Receipts and Expenditure of the Salt Department in Sind for the year 1922-23 compared with those of the year 1921-22.

No.	Items.	1921-22.			1922-23.		
	A—RECEIPTS.	Rs.	a.	p.	Rs.	a.	p.
1	Proceeds of sale of salt to the public from Salt Works in Sind—						
	Duty	5,07,387	0	0	5,16,841	0	0
	Manufacturing charges.	39,801	0	0	33,474	0	0
	Storage charges	10,006	0	0	8,409	0	0
	Establishment charges.	25,760	0	0	20,914	0	0
	Bagging charges ...	1,432	0	0	231	0	0
	Conveyance charges ...	28,662	0	0	25,559	0	0
	Railway freight ...	18,859	0	0	4,645	0	0
	Cost price ...	...			26,532	0	0
		6,31,907	0	0	6,36,605	0	0
2	Duty on salt imported by land.	Not paid at Sind treasuries.					
3	Customs duty on salt imported by sea.	Credited to "Customs."					
4	Proceeds of sale of salt to Khairpur State.	7,871	0	0	4,748	0	0
5	Miscellaneous receipts ...	1,446	0	0	604	0	0
	TOTAL ...	6,41,224	0	0	6,41,957	0	0

No.	Items.	1921-22.			1922-23.		
	B—EXPENDITURE.	Rs.	a.	p.	Rs	a.	p.
1	Salaries and Establishment—						
	Pay of Superintendent of Salt and Excise in Sind.	12,236	0	0	12,000	0	0
	Duty allowance to Superintendent of Salt and Excise in Sind.	1,278	0	0	1,200	0	0
	Tentage allowance ...	300	0	0	300	0	0
	Pay of establishment ...	1,29,965	0	0	1,45,437	0	0
	Temporary provisional allowance	39,163	0	0	31,049	0	0
	Grain compensation allowance.	24	0	0	...		
	Pay to the temporary establishment of the Excise Bureau and temporary and provisional allowances.	3,999	0	0	4,657	0	0
		1,86,965	0	0	1,94,643	0	0
2	Allowances—						
	Travelling allowance to Superintendent of Salt and Excise in Sind.	1,174	0	0	1,803	0	0
	Travelling allowance to establishment.	16,533	0	0	11,171	0	0
	Fixed conveyance allowance to establishment.	8,720	0	0	10,150	0	0
		26,427	0	0	23,124	0	0

No.	Items.	1921-22.			1922-23.		
	EXPENDITURE—*continued.*	Rs.	a.	p.	Rs.	a.	p.
3	Supplies and Services—						
	Rewards	4,618	0	0	3,322	0	0
	Petty construction and repairs.	1,250	0	0	279	0	0
	Major and Minor works	1,83,260	0	0	54,101	0	0
	Other charges—						
	Postage, telegram and bearing charges.	2,486	0	0	2,781	0	0
	Conservancy charges ...	1,809	0	0	1,492	0	0
	Pay to menials ...	1,409	0	0	1,319	0	0
		1,94,832	0	0	63,294	0	0
4	Contingencies and Special charges—						
	Purchase price of salt ...	23,809	0	0	26,348	0	0
	Storage of salt ...	5,351	0	0	6,753	0	0
	Conveyance of salt ...	34,720	0	0	33,307	0	0
	Railway freight on salt...	31,217	0	0	1,618	0	0
	Purchase of a sailing boat.	250	0	0	...		
	Repairs to road leading to Maurypur.	500	0	0	...		
	Thatching of salt heaps and coir ropes.	892	0	0	1,035	0	0
	Cleaning of trenches ...	31	0	0	...		
	Rewards to guarding establishment for help rendered in closing breach at Maurypur Salt Works.	60	0	0	...		

No.	Items.	1921-22.			1922-23.		
	EXPENDITURE—*continued.*	Rs.	a.	p.	Rs.	a.	p.
	Repairs to salt platforms, Government well and platform scales, &c.	520	0	0	66	0	0
	Purchase of baskets, &c..	57	0	0	...		
	Purchase of bags ...	2,481	0	0	...		
	Petty supplies and stationery.	4,314	0	0	5,389	0	0
	Repairs and purchase of deadstock articles.	527	0	0	503	0	0
	Water-supply ...	936	0	0	1,059	0	0
	Clothing to sowars and peons.	4,350	0	0	3,917	0	0
	Carriage of tents and records.	166	0	0	317	0	0
	Hot weather establishment.	555	0	0	565	0	0
	Rents, rates and taxes ...	2,492	0	0	2,498	0	0
	Purchase of locks ...	2,677	0	0	...		
	Telephone charges ...	...			225	0	0
	Conveyance of Excise opium.	2,441	0	0	2,674	0	0
	Manufacture of chaniho...	2,271	0	0	...		
		1,20,617	0	0	86,274	0	0
5	Refunds to—						
	Tanneries	1,776	0	0	4,348	0	0
	Salt merchants ...	144	0	0	9,187	0	0
	Country liquor licensees ..	25,716	0	0	12,524	0	0
		27,636	0	0	26,059	0	0
	GRAND TOTAL ...	5,56,477	0	0	3,93,394	0	0

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

APPENDIX III.

C.—Expenditure (distribution over Salt and Excise).

Year.	Salaries and establishment.	Allowances.	Supplies and Services.				Contingencies and Special Charges.			Refunds.		Total expenditure of the combined Salt and Excise Department.	Total chargeable to "3—Salt."
			Rewards.	Construction and repairs.		Other charges: combined Salt and Excise.	Salt (i.e., purchase, storage, conveyance and freight charges.)	Combined Salt and Excise.	Conveyance of Excise opium.	Salt.	Excise.		
				Salt.	Excise.								
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1921-22	1,86,965	26,427	4,618	1,26,631	57,879	5,704	1,02,159	16,017	2,441	1,920	25,716	5,56,477	...
Portion chargeable to "3—Salt."	*1,00,837	*15,101	...	1,26,631	...	*3,250	1,02,159	*9,153	...	1,920	...	...	3,65,060
1922-23	1,94,643	23,124	3,322	50,073	4,307	5,592	69,127	14,473	2,674	13,535	12,524	3,93,394	...
Portion chargeable to "3—Salt."	*1,11,225	*13,214	...	50,073	...	*3,195	69,127	*8,270	...	13,535	...	...	2,68,639

* Four-sevenths of the total expenditure under these heads on the combined Salt and Excise Department (*vide* Government Resolution, Revenue Department. No. 914, dated 27th January 1908).

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

APPENDIX IV.

Statement showing the issue prices of salt at Salt Works and Depots in Sind during 1922-23.

Head.	Maurypur salt ex Maurypur Salt Works.			
	On 31-3-1922.	1-4-22 to 31-12-22.	1-1-23 to 28-2-23.	1-3-23 to 31-3-23.
1	2	3	4	5
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Excise duty... ...	1 4 0	1 4 0	1 4 0	2 8 0
Manufacturing charges ..	0 1 9	0 1 9	...	...
Establishment charges ...	0 1 0	0 1 0	...	...
Storage charges ...	0 0 5	0 0 5	...	...
Conveyance charges ...	...	...	...	...
Cost price ...	...	...	0 5 8	0 5 8
Total ...	1 7 2	1 7 2	1 9 8	2 13 8

Head.	Maurypur superfine salt ex Maurypur Salt Works.			
	On 31-3-22.	1-4-22 to 31-12-22.	1-1-23 to 28-2-23	1-3-23 to 31-3-23.
	6	7	8	9
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Excise duty ...	1 4 0	1 4 0	1 4 0	2 8 0
Manufacturing charges...	0 2 0	0 2 0	...	...
Establishment charges...	0 1 0	0 1 0	...	...
Storage charges ...	0 0 5	0 0 5	...	...
Conveyance charges ...	....	..	...	...
Cost price ...	...	...	0 5 11	0 5 11
Total ...	1 7 5	1 7 5	1 9 11	2 13 11

Head.	Maurypur salt *ex* Karachi Salt Depot.						Maurypur salt *ex* Sukkur Salt Depot.					
	On 31-3-22.			1-4-22 to 31-12-22.			On 31-3-22.			1-4-22 to 2-5-22.		
	10			11			12			13		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Excise duty ...	1	4	0	1	4	0	1	4	0	1	4	0
Manufacturing charges...	0	1	9	0	1	9	0	1	9	0	1	9
Establishment charges ...	0	1	0	0	1	0	0	1	5	0	1	5
Conveyance charges ..	0	2	6	0	2	6	0	2	1	0	2	1
Bagging charges ...		...			...		0	0	6	0	0	6
Storage charges ...	0	0	5	0	0	5	0	0	5	0	0	5
Railway freight ...		...			...		0	7	0	0	7	0
Cost price ...		...			...			...			...	
Total ...	1	9	8	1	9	8	2	1	2	2	1	2

Head.	Maurypur Salt *ex* Sukkur Salt Depot.								
	3-5-22 to 31-12-22.			1-1-23 to 28-2-23.			1-3-23 to 31-3-23.		
	14			15			16		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Excise duty ...	1	4	0	1	4	0	2	8	0
Manufacturing charges ...	0	1	9		...			...	
Establishment charges ...	0	1	5		...			...	
Conveyance charges ...	0	2	1		...			...	
Bagging charges ...	0	0	6		...			...	
Storage charges ...	0	0	5		...			...	
Railway freight ...	0	7	8	0	7	8	0	7	8
Cost price	...			0	5	8	0	5	8
Total ...	2	1	10	2	1	4	3	5	4

Head.	Darwari salt *ex* Dilyar Salt Depot.	Darwari salt direct issues *ex* Deposit.							
		On 31-3-22.			1-4-22 to 28-2-23.			1-3-23 to 31-3-23.		
	17	18			19			20		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Excise duty ...	Issues from Depot are suspended.	1	4	0	1	4	0	2	8	0
Excavation charges ...		0	0	5	0	0	5	0	0	5
Establishment harges...		0	0	9	0	0	9	0	0	9
Conveyance charges ...			...			...			...	
Storage charges ...		0	0	4	0	0	4	0	0	4
Total ...		1	5	6	1	5	6	2	9	6

Treaty price of Khairpur State.

Head.	On 31-3-22	1-4-22 to 31-12-22.	1-1-23 to 31-3-23.
	21	22	23
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Excise duty	.....	.....	.....
Manufacturing charges	0 1 9	0 1 9	.....
Excavation charges	.....	.....	.....
Establishment charges	0 1 0	0 1 0	.....
Conveyance charges	0 2 ½	0 2 ½	.....
Storage charges	0 0 5	0 0 5	.....
Cost price	.....	.....	0 5 8
Total ...	0 5 2½	0 5 2½	0 5 8

Saran salt *ex* Saran Salt Deposit.

Head.	On 31-3-22.	1-4-22. to 28-2-23.	1-3-23 to 31-3-23.
	24	25	26
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Excise duty	1 4 0	1 4 0	2 8 0
Manufacturing charges	.....	.....	.....
Excavation charges	0 0 6	0 0 6	0 0 6
Establishment charges	0 1 0	0 1 0	0 1 0
Conveyance charges	.....	.....	.....
Storage charges	0 0 3	0 0 3	0 0 3
Cost price	.....	.....	.....
Total ...	1 5 9	1 5 9	2 9 9

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

APPENDIX V.

Statement contrasting realisations from Issue price (*ex* duty) with the cost of production during 1922-23.

RECEIPTS.		EXPENDITURE.	
Item.	Amount.	Item.	Amount.
(1) MAURYPUR SALT.	Rs.	(1) MAURYPUR SALT.	Rs
Issue price (*ex* duty)—		Purchase and storage of salt issued to the public during the year—	
On 4,732 maunds of superfine salt issued from Maurypur Salt Works direct at Re. 0-3-5 per maund.	1,010	6,436 maunds of superfine salt at Re. 0-2-5 per maund.	972
		376,842 maunds of ordinary salt at Re. 0-2-2 per maund.	51,031
On 1,704 maunds of superfine salt issued from Maurypur Salt Works direct at Re. 0-5-11 per maund.	630		
		Bagging and conveyance of 162,212 maunds of ordinary salt issued from Karachi Salt Depot at Re. 0-2-6 per maund.	25,346
On 124,248 maunds of ordinary salt issued from Maurypur Salt Works direct at Re. 0-3-2 per maund.	24,591		
		Transport charges of 63,642 maunds of salt removed from Maurypur direct at Rs. 11 per 100 maunds.	7,001
		Conveyance of 9,224 maunds of salt issued from Sukkur Salt Depot at Re. 0-2-0½ per maund.	1,177
On 61,938 maunds of ordinary salt issued from Maurypur Salt Works direct at Re 0-5-8 per maund.	21,936		
		Railway freight on 9,224 maunds of salt issued from Sukkur Salt Depot at Re. 0-7-0 and 0-7-8 per maund.	4,345
On 162,212 maunds of ordinary salt issued from Maurypur Salt Works through Karachi Salt Depot at Re. 0-5-8 per maund.	57,450		
		Conveyance of 19,220 maunds of salt issued to Khairpur State from Maurypur Salt Works direct at Re. 0-2-0½ per maund from April to December 1922 and at Rs. 11-0-0 on 100 maunds from January to March 1923.	2,387

Receipts.		Expenditure.	
Item.	Amount.	Item.	Amount.
	Rs.		Rs.
On 9,224 maunds of ordinary salt issued from Maurypur Salt Works through the Sukkur Salt Depot at Re. 0-13-2, 0-13-10 and 0-13-4 per maund.	7,832	Thatching, tools, ropes, baskets, bags and current repairs at the Maurypur Salt Works, Sukkur Salt Depot, and Karachi Salt Depot.	1,101
		Establishment charges, *i.e.*, one-third of the expenditure on establishments at Maurypur Salt Works and Karachi Salt Depot and one-sixth of the cost of the establishment at Salt and Liquor Warehouse at Sukkur—	
On 19,220 maunds of ordinary salt issued from Maurypur Salt Works direct to Khairpur State at Re. 0-5-2½ and 0-5-8 per maund.	6,364	Salaries and allowances ...Rs. 9,038	
		Supplies and contingencies ... „ 1,233	
			10,271
		Value of salt lost by wastage during the year.	3,918
		Interest at 3½ per cent. per annum on capital expenditure of Rs. 24,447 on old works and at 6 per cent. on Rs. 2,67,100 on new works.	16,882
		Interest at 6 per cent. per annum on value of salt in stock (average monthly balances during the year).	2,313
Loss	6,931		
Total ...	126,744	Total ...	1,26,744

Receipts.		Expenditure.	
Item.	Amount.	Item.	Amount.
	Rs.		Rs
(2) Saran salt.		(2) Saran salt.	
Issue price (*ex* duty)—		Purchase and storage of 24,028 maunds of salt issued during the year at 9 pies per maund.	1,126
On 24,028 maunds of salt issued from the Saran Salt Depot during the year at Re.0-1-9 per maund.	2,628	Tools, baskets and platform repairs at Saran Salt Depot.	...
		Establishment, *i.e.*, one-third of expenditure on establishment at Saran Salt Depot—	
		Salaries and allowances ...Rs. 1,418	
		Supplies and contingencies. ,, 141	
		———	1,559
		Value of salt lost by wastage during the year.	80
		Interest at 3¾ per cent. per annum on capital expenditure on works executed during the last 28 years.	5
		Interest at 6 per cent. per annum on value of salt in stock (average monthly balances during the year).	81
Loss ...	223		
Total ...	2,851	Total ...	2,851

RECEIPTS.		EXPENDITURE.	
Item.	Amount.	Item.	Amount.
	Rs.		Rs.
(3) DARWARI SALT.		(3) DARWARI SALT.	
Issue price (*ex* duty)—		Purchase and storage of salt issued to the public during the year—	
On 17,558 maunds of salt issued direct from Darwari Salt Deposit at Re.0-1-6 per maund.	1,646	17,558 maunds at Darwari Salt Deposits at 9 pies per maund.	823
		Purchase of baskets, &c. ...	...
		Establishment, *i.e.*, one-third of expenditure on establishment at Darwari and Dilyar—	
		Salaries and allowances ...Rs. 1,446	
		Supplies and contingencies. „ 219	
			1,665
		Value of salt lost by wastage during the year.	...
		Interest at 3¾ per cent. per annum on capital expenditure on works executed during the last 28 years.	61
		Interest at 6 per cent. per annum on value of salt in stock (average monthly balance during the year).	160
Loss ...	1,063		
Total ..	2,709	Total ...	2,709

In debiting one-third of the cost of establishment at Salt Works and Deposits to the issue price of salt previous practice has been followed, see, *e.g.*, Government Resolution No. 11307, dated 22nd November 1909, Revenue Department.

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

APPENDIX VI.

Talukawar statement showing the average selling prices of salt in the Province of Sind during the year 1922-23

No.	Name of taluka.	Wholesale price per maund.			Retail price per maund.		
		Maurypur salt.	Punjab salt.	Deposit salt.	Maurypur salt.	Punjab salt.	Deposit salt.
	Karachi district.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Karachi ...	2 0 0	2 8 0	...	2 8 0	3 0 0	...
2	Ghorabari ...	2 12 0	...	...	3 2 0	...	...
3	Sakro ...	2 8 8		...	2 9 3	...	...
4	Tatta ...	2 8 0	6 0 0	...	2 8 0	7 0 0	...
5	Keti Bandar ...	2 4 0	...	...	2 8 0	...	...
6	Sujawal ...	3 4 0	...	...	3 8 0	..	...
7	Bathoro ..	3 0 0	...	...	3 4 0	...	...
8	Jati ...	2 14 0	...	...	3 2 0	...	...
9	Shahbandar ..	4 0 0	...	...	4 6 0	...	...
10	Kotri ...	2 5 0	5 0 0	...	2 8 10	5 0 0	...
11	Manjhand ...	3 12 0	...	...	3 12 0	...	...
12	Kohistan ...	2 8 0	...	...	2 8 0	...	...
	AVERAGE ...	2 13 0	4 8 0	...	3 0 4	5 0 0	...
	Hyderabad district.						
13	Hyderabad ...	2 8 10	..	...	2 8 10	...	...
14	Guni ..	2 2 10	...	...	2 8 0	...	...
15	Tando Bago ..	2 8 0	...	...	2 8 0	...	...
16	Badin ...	2 8 0	...	...	2 8 0	...	...
17	Dero Mohbat ...	2 9 0	...	...	2 9 0	...	...
18	Tando Allahyar ...	2 6 9	...	...	2 9 3	...	...
19	Hala ...	2 9 3	...	...	2 9 3	...	...
	AVERAGE ...	2 7 6	...	...	2 8 7	...	...
	Nawabshah district.						
20	Nawabshah ...	2 6 0	...	...	2 10 0	...	...
21	Shahdadpur ...	2 8 2	...	...	2 11 0	...	..
22	Sinjhoro ...	2 13 6	...	...	3 0 5	...	...
23	Nausbahro ...	2 12 0	...	...	2 14 9	...	...
24	Moro ...	3 13 0	...	...	4 3 0	...	...
25	Sakrand ...	3 0 0	...	...	3 5 4	...	...
26	Kandiaro ..	2 13 0	...	...	3 0 0	...	...
	AVERAGE ...	2 13 11	...	...	3 1 9	...	...
	Thar Parkar district						
27	Mirpurkhas ...	...	...	2 3 0	...	...	2 6 0
28	Jamesabad ...	...	...	2 9 0	...	...	2 9 0
29	Digri ...	...	...	2 10 9	...	...	3 0 2
30	Umarkot ...	...	...	2 5 0	...	...	2 10 0
31	Khipro ...	...	...	1 14 0	...	...	2 2 4
32	Samaro ...	...	...	2 5 0	...	...	2 8 0
33	Sanghar ...	...	...	2 11 0	...	...	2 15 0
34	Mithi ...	...	...	2 4 0	...	...	2 8 0
35	Chachro ...	...	...	3 0 0	...	...	3 2 0
36	Diplo ...	...	...	2 0 0	...	...	2 4 0
37	Nagar Parkar ...	...	...	3 8 0	...	...	4 0 0
	AVERAGE ...	...	...	2 7 10	...	...	2 11 8

No.	Name of taluka.	Wholesale price per maund.			Retail price per maund.		
		Maurypur salt.	Punjab salt.	Deposit salt.	Maurypur salt.	Punjab salt.	Deposit salt.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	Larkana district.						
38	Larkana ...	2 4 0	3 14 6	...	2 5 0	4 0 0	...
39	Labdaria ...	2 5 0	3 0 0	...	2 8 0	3 4 0	...
40	Kambar ...	2 2 0	3 8 0	...	2 5 0	4 0 0	...
41	Mehar ...	3 12 0	4 8 0	...	3 12 0	4 8 0	...
42	Kakar ...	4 0 0	5 0 0	...	4 0 0	5 0 0	...
43	Warah ...	4 4 0	5 4 0	...	4 4 0	5 4 0	...
44	Ratodero ...	2 4 0	3 14 6	...	2 5 0	4 0 0	...
45	Miro Khan ...	2 2 0	3 8 0	...	2 8 0	3 12 0	...
46	Sehwan ...	3 10 0	...	...	4 0 0	...	...
47	Dadu ...	3 8 0	...	...	4 0 0	...	...
48	Johi ...	3 12 0	...	...	4 8 0	...	...
	Average ...	3 1 4	4 1 2	...	3 5 0	4 3 6	...
	Sukkur district.						
49	Mirpur Mathelo ...	2 10 0	4 0 0	...	2 12 0	4 8 0	...
50	Ubauro ...	3 15 1	4 0 0	...	4 1 0	4 4 0	...
51	Rohri ...	2 8 0	3 4 0	...	2 12 0	3 8 0	...
52	Ghotki ...	...	3 6 0	...	...	3 8 0	...
53	Pano Akil ...	2 6 0	2 12 0	...	2 9 0	3 2 0	...
54	Garhi Yasin ...	2 10 0	3 11 0	...	2 12 0	3 13 0	...
55	Shikarpur ...	3 10 0	4 0 0	...	3 12 0	4 4 0	...
56	Sukkur ...	3 6 6	3 8 0	...	3 8 0	3 10 0	...
	Average ...	3 0 3	3 9 2	...	3 2 7	3 13 2	...
	Upper Sind Frontier district.						
57	Jacobabad ...	2 9 0	4 12 0	...	2 9 0	4 12 0	...
58	Shahdadkot ...	4 0 0	5 8 0	...	4 4 0	5 8 0	...
59	Thul ...	4 4 0	4 12 0	...	4 8 0	5 0 0	...
60	Kandhkot ...	3 0 0	4 4 0	...	3 4 0	4 8 0	...
61	Kashmor ...	4 7 0	...	...	5 0 0	...	...
	Average ...	3 10 5	4 13 0	...	3 14 7	4 15 0	...
	Average of the Provinces.	2 15 9	4 3 10	2 7 10	3 2 10	4 7 11	2 11 8

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

APPENDIX VII.

Statement showing details of cases of salt-smuggling dealt with by the Salt Department in Sind during the year 1922-23, contrasted with the year 1921-22.

District.	Nature of offence.																	
	Illicit manufacture.				Smuggling from foreign territory.				Illicit removals from Deposits and Works.				Miscellaneous.				Total.			
	1921-22.		1922-23.		1921-22.		1922-23.		1921-22.		1922-23.		1921-22.		1922-23.		1921-22.		1922-23.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.
Karachi	...	...	...	...	1	1 24 0	3	2 14·28	8	8 0 69	14	2 8 32	...	...	...	...	9	9 24 69	17	4 23 60
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nawabshah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Thar Parkar	...	...	...	...	...	...	3	0 1 14½	1	0 1 35	5	0 28 3	...	...	3	0 0 8½	1	0 1 35	10	0 29 26
Larkana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sukkur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	5	0 25 55	...	...	5	0 25 55	...	...
Total ...	...	...	...	...	1	1 24 0	6	2 15 42½	9	8 2 24	10	2 36 35	5	0 25 55	2	0 0 8½	15	10 11 79	27	5 12 6

District.	Result of prosecutions.										Total estimated value of confiscation.		Fines realised.	
	No. of persons arrested.		No. of persons convicted.		No. of persons acquitted.		Percentage of convictions on number prosecuted.		No. of cases reversed on appeal or revision.					
	1921-22.	1922-23.	1921-22.	1922-23.	1921-22.	1922-23.	1921-22.	1922-23.	1921-22.	1922-23.	1921-22.	1922-23.	1921-22.	1922-23.
	No.	No.	No.	No.	No.	No.	Per cent.	Per cent.	No.	No.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ...	11	17	9	17	2	...	82·0	100·0	...	...	19 3 0	13 12 5	92 0 0	205 8 0
Hyderabad ...	...	..	...	...	...	...	...	...	...	...	...	...	...	...
Nawabshah ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Thar Parkar ...	1	10	...	10	1	...	...	100·0	...	...	0 1 0	1 4 2	...	44 0 0
Larkana ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sukkur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Sind Frontier ...	5	...	5	...	...	...	100·0	..	...	...	1 14 0	...	51 0 0	...
Total ...	17	27	14	27	3	...	82·3	100·0	...	...	21 3 0	15 0 7	143 0 0	249 8 0

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

KARACHI: THE COMMISSIONER'S PRINTING PRESS

ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT IN SIND

FOR

1923-24.

Prepared in the office of the Superintendent of Salt and Excise in Sind, Karachi.

BY AUTHORITY

Price—Annas 6.

KARACHI:
THE COMMISSIONER'S PRINTING PRESS.
1924

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No. P.-476-X of 1924.

GENERAL DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND,

Government House, Karachi, 14th August 1924.

SUBJECT.—Administration Report of the Salt Department in Sind for the year 1923-24.

MEMORANDUM.

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the Administration of the Sind Salt Department for the year 1923-24.

Production, imports and issues.

2. There was an increase of 64,000 maunds in the salt output, and a decrease of 8,000 maunds in the issues. The increase of outturn was confined to sea-salt and was due to the licensing of more pans and the removal of restrictions on the manufacture of salt during the last three months of the year; while the decrease in the issues is attributed to the accumulation of stocks with dealers during previous years and to slack indenting towards the close of the year in anticipation of a reduction of the duty. Imports of salt from the Punjab fell by over 50 per cent., the decrease being ascribed to the same causes. The Superintendent, however, is of opinion that the figures of imports of Punjab salt are unreliable. There was a slight increase in imports by sea.

The average consumption of salt in the province worked out to 10·30 lbs. per head per annum against 10·99 lbs.

Financial results.

3. The gross receipts during the year rose from Rs. 6·42 lakhs to 11·66 lakhs, and the expenditure fell by Rs. 57,000; the net revenue of the department being Rs. 9·55 lakhs, as against 3·73 lakhs, an excess of Rs. 5·82 lakhs, this being due to the enhancement of the duty and to reduced expenditure on establishment and works.

General.

4. The firm who have taken up a lease of what is known as the 1st extension area of the Maurypur Salt Works with a view to the manufacture of salt for export by sea have not yet started operations, being still apparently engaged in considering the project of an aerial ropeway for the conveyance of the salt from the works to the place where it can be loaded on to the ships. Another firm has applied for a lease and

proposes to convey the salt to the place of shipment by means of a light railway. The question of large scale production for export is not free from difficulty, as doubts have been raised regarding the sufficiency of the brine supply in the Maurypur area to meet without deterioration of quality the heavy demands which such production will entail. An expert has been deputed by the Government of India Geological Survey to investigate the matter, and his report is awaited.

The sanitation of Maurypur village has been improved. The salt works are now connected with Karachi by telephone. Proposals for affording medical relief to the salt workers are before Government.

J. L. RIEU,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

NO. P-1 OF 1924.

SIND SALT & EXCISE DEPARTMENT.

SUPERINTENDENT'S OFFICE,
Karachi, dated 8th August 1924.

From

C. CLIFFORD, ESQUIRE,
SUPERINTENDENT OF SALT AND EXCISE IN SIND.

To

THE COMMISSIONER IN SIND.

SUBJECT:—Salt Administration Report 1923-24.

SIR,

Introduction.

I have the honour to submit the annual report on the administration of the Salt Department in Sind for the financial year 1923-24.

I.—CONTROL.

Duties of the department.

2. The department controls the production of salt at the under-mentioned salt sources and its issue to the public, and is charged, further, with the watching of the numerous unworked natural salt deposits in Sind, the prevention and detection of illicit manufacture and smuggling of salt, and the protection generally of the salt revenue.

Sources of supply.

Maurypur (near Karachi: brine salt); Saran (in Diplo taluka, Thar Parkar district: deposit salt); Darwari (near Dilyar, Khipro taluka, Thar Parkar district: deposit salt).

Personnel: Appendix I.

3. The following officers were in charge of the department during the year under report:—

Mr. C. Clifford from 1st April 1923 to 30th April 1923 and from 1st January 1924 to 31st March 1924.

Mr. F. E. Cumming from 1st May 1923 to 10th June 1923.

Mr. G. R. Holland from 11th June 1923 to 31st December 1923.

The establishment, details of which are given in Appendix I, includes 3 Inspectors and 49 men of lower ranks stationed at the Salt Works and 7 Inspectors and 36 men engaged exclusively on excise duties at the Distillery, Warehouses, &c. The duties of the remainder embrace the protection of both Salt and Excise revenue.

4. The duty on salt was reduced from Rs. 2-8 to Rs. 2 per maund, with effect from 1st March 1924 but was, subsequently further reduced to Rs. 1-4 per maund with retrospective effect from the above date, and excess recoveries refunded. There were no other administrative changes.

Changes introduced.

II.—Local Production, Imports and Issues.

5. The outturn of salt at the Salt Works in Sind during the year compares as follows with that of the previous three years:—

Manufacture: Appendix II, column 4.

Salt Works.	1920-21.	1921-22.	1922-23.	1923-24.	Variations in 1923-24 as compared with the figures for 1922-23.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
Maurypur Salt Works.	355,065	190,803	242,117	*311,869	+69,752
Darwari (Dilyar) Salt Works.	...	...	...	100	+ 100
Saran Salt Works ...	8,812	55,000	22,593	16,524	− 6,069
Total ...	363,877	245,803	264,710	328,493	+63,783

* Includes 8,784 maunds of superfine salt.

The increase in production at Maurypur Salt Works is due to an increase in the number of pans (from 114 to 117) licensed during the year and also to the removal of restrictions on the output of salt during the last three months of the year. The decreased outturn at the Saran Salt Works is as last year due to less excavation owing to a fall in demand and consequent accumulation of stocks.

6. Punjab salt is consumed chiefly in the Sukkur and Upper Sind Frontier districts. According to the returns received from the Collector of Sukkur imports fell from 32,874 to 15,736 maunds. The Deputy Superintendent of Salt and Excise, Upper Sind, says that Sukkur salt traders held large stocks from the previous years and decreased their indents on the Punjab owing to the enhancement of the duty to Rs. 2-8 per maund. This does not agree with information given to the Superintendent when at Sukkur (see para: 9 below).

Imports of Punjab salt: Appendix II, column 11.

7. The quantity of salt imported by sea during the year amounted to 751 maunds as compared with 735 maunds in 1922-23. The increase which is slight calls for no comment.

Imports by sea: Appendix II, column 12.

Issues to the public: Appendix II, column 6.

8. The issues of salt during the year compare as follows with those of the previous three years :—

Salt Works or Depots.	1920-21.	1921-22.	1922-23.	1923-24.	Variations in 1923-24 as compared with the figures for 1922-23.
	Maunds	Maunds.	Maunds.	Maunds.	Maunds.
Maurypur Salt—					
Maurypur Salt Works ...	21,800	157,334	*192,622	†354,554	+161,932
Karachi Salt Depot ...	284,052	149,902	162,212	...	−162,212
Sukkur Salt Depot ...	55,048	46,000	9,224	6,078	−3,146
Saran Salt—					
Saran Salt Depot ...	30,086	24,773	24,028	17,252	−6,776
Darwari Salt—					
Darwari Salt Deposit ...	39,113	22,898	17,558	19,851	+2,293
Dilyar Salt Depot ...	...	...	...	...	...
Total ...	430,099	400,907	405,644	397,735	−7,909

* Includes 6,436 maunds of superfine salt.
† Includes 9,300 do. do.

The decrease of 3,426 maunds in the issues of Maurpur salt is attributed to the accumulation of stocks with dealers from previous years and to slack indenting towards the close of the year in anticipation of a reduction of the duty. The quantity paid for during the year was about 384,000 maunds.

The decline of 6,776 maunds in the issues from Saran Salt Depot is chiefly due (1) to the insufficient rainfall of 1923 which resulted in extensive emigration from the desert to other parts of the province and to neighbouring states; (2) to the substitution of Maurypur Salt for Saran Salt in parts of the Badin taluka of Hyderabad district. There is reason to believe that the decline was in some measure due to illicit removals from natural deposits.

The rise of 2,293 maunds in the issues from the Darwari Salt Works is due to immigration from the desert talukas and from Jodhpur State into the Nara Division.

Local consumption.

9. The consumption of salt in the province, including consignments imported by sea and Punjab rock salt, amounted to 410,459 maunds as against

4,38,189 maunds in the preceding year. The details are—

	Maunds.	
Sind salt	397,735	
Punjab salt	15,736	
Salt imported by sea ...	751	
		414,222
Deduct salt exported to other provinces, *via*—		
Sukkur, Maurypur salt ...	3,663	
Dhoro Naro, Darwari salt ...	100	
		3,763
Net quantity consumed in Sind ...		410,459

This compares as follows with the consumption during the preceding four years :—

Consumption of salt in Sind.

1919-20.		1920-21.		1921-22.		1922-23.		1923-24.	
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
Maunds.	Lbs.	Maunds.	Lbs.	Maunds.	Lbs.	Maunds.	Lbs.	Maunds.	Lbs.
489,798	11·47	449,230	11·28	415,117	10·41	438,189	10·99	410,459	10·30

Consumption in this case means issues from local salt works and depots and imports from outside Sind. The reasons for the decrease in the issues from Salt Works in Sind have been discussed in para. 8. Whether the consumption per capita has really fallen is doubtful. As regards the effect upon consumption of the illicit traffic in salt in the desert talukas attention is invited to para. 9 of the report for 1921-22. An effort will be made this year in co-operation with the Railway officials to ascertain in which districts the demand for Maurypur saltis falling. In the opinion of the Superintendent the figures of imports of Punjab salt are quite unreliable. The Collector of Sukkur reports that these imports have fallen by more than 50 per cent. does not tally with enquiries made in the Sukkur salt bazar, and Khewra salt imported direct from the Punjab is on sale in the Karachi bazars.

Issues to the Khairpur State: Appendix II, column 7.

10. Salt is issued to the Khairpur State from the Maurypur Salt Works at cost price, free of duty. The demand during the year rose by 620 maunds only. The following were the issues to

Khairpur during the last five years:—

	Maunds.
1919-20	18,600
1920-21	14,260
1921-22	19,220
1922-23	19,220
1923-24	19,840

Closing balances: Appendix II, column 10.

11. The fall in the closing balance of Maurypur salt is due to production falling below the demand during the year. Arrangements have since been made to increase production with a view to restoring the reserve to two lakhs maunds. The smaller closing balances at Saran and Darwari are due to restrictions placed on production, the stocks in hand being still in excess of normal requirements.

III.—Financial Results.

Revenue: Appendix III-A.

12. The gross receipts during the year 1923-24 compare as follows with those of the previous four years:—

	Rs.	Rs.
1919-20	7,36,614	
1920-21	6,94,210	
1921-22	6,41,224	
1922-23	6,41,957	
1923-24	11,66,468	

The increase of Rs. 5,24,511 comprises—

Increase under—

(1) Duty, due to its enhancement to Rs. 2-8 from 1st March 1923 to 29th February 1924 ...	4,96,398	
(2) Cost price (manufacturing, storage, establishment, and conveyance charges), due to an increase in the establishment charge necessitated by increased expenditure on works	25,912	
(3) Proceeds of sale of salt to Khairpur State, due to increased demand and the revision of the cost price just referred to	2,059	
(4) Miscellaneous, due to the sale of old gunny bags and platform scales	2,081	
		5,26,450

	Rs.	Rs.
Decreases under—		
(1) Bagging and railway freight charges, due to the closure of the Sukkur Salt Depot ...	1,939	
		1,939
Net increase		5,24,511

13. Appendix III-B shows the expenditure in detail on the combined Salt and Excise Department and abstract (Appendix III-C) shows how the share of this expenditure which is debitable to "III-Salt" has been calculated.

Expenditure: Appendix III-B and III-C.

There was a net decrease of approximately Rs. 57,000 the following being the principal variations:—

	Rs.	Rs.
Decreases under—		
(1) Establishment charges: The expenditure in the preceding year included arrears of pay and allowances due under a revision scheme sanctioned with retrospective effect ...	20,600	
(2) Supplies and Services: Last year a sum of about Rs. 44,000 was spent on the Maurypur water-supply	44,800	
(3) Refunds: These refunds both in this and in the previous year were due to the raising of the duty from 1st March and its subsequent reduction with retrospective effect. The refunds vary according to the quantity of salt issued between the dates of the enhancement and of the reduction of the duty.	4,300	
		69,700
Increase under—		
(1) Contengencies due to increased manufacture and storage of salt at the Maurypur Salt Works ...	12,700	
		12,700
Net decrease		57,000

Net Revenue.

14. The net revenue realized compares as follows with that of the previous year :—

Year.	Receipts.	Expenditure.	Net revenue.	Percentage of charges to gross revenue.
	Rs.	Rs.	Rs.	
1922-23 ...	6,41,957	2,68,639	3,73,318	41·8
1923-24 ...	11,66,468	2,11,727	9,54,741	18·15

As was pointed out in previous reports the percentage of charges on gross receipts is not to be taken as representing the true relation between the revenue derived from Sind salt and the cost of collecting and protecting it. In "Receipts" are included recoveries on behalf of salt manufacturers and transporter. The disbursement of the amounts so recovered appear under "Expenditure" but the inclusion of these items throws the ratio between revenue and expenditure out. The correct percentage of expenditure on revenue on the year's transactions is calculated as follows :—

Revenue 1923-24.

	Rs.	Rs.
Duty on 397,735 maunds of salt issued during the year (excluding salt imported by land or sea)	9,81,299	
Receipts from establishment charges recovered in the issue price of salt ...	39,421	
Miscellaneous receipts	2,685	
		10,23,405

Expenditure 1923-24

Salaries and allowances	1,03,877	
Supplies and Contingencies ...	10,638	
Works (interest on the capital expenditure connected with the production of salt)...	16,968	
Refunds	9,199	
		1,40,682
Percentage of expenditure on revenue ...	13·75	
Do. do. in 1922-23 ...	30·8	

The marked fall in the percentage of charges on revenue is due chiefly to increased revenue owing to the enhancement of the duty and to decreased expenditure on establishments and works.

IV.—Salt Manufacture.

15. Of 328,493 maunds of salt manufactured in Sind in 1923-24 (see para. 5 above) 311,869 maunds were produced at the Maurypur Salt Works situated on the coast, 7 miles to the west of Karachi. Maurypur salt is obtained from subsoil brine collected in pits sunk on the foreshore at a depth between ordinary and high spring tide levels. The number of evaporating pans licensed during the year was 117 as compared with 114 in the preceding year. The output per pan was restricted up to 31st December 1923. From 1st January 1924 the restrictions were removed as the reserve stock had fallen below normal.

Maurypur Salt Works.

The rainfall during the year was 2 inches and 92 cents as against 6 inches and 61 cents in the previous year. The loss by wastage amounted to 14,069 maunds as compared with 28,476 maunds in 1922-23. Calculated on the average monthly closing balance the wastage loss works out to 7·89 per cent. The loss in the previous three years was 1920-21, 1·94 per cent. 1921-22, 5·71 per cent. and 1922-23 10 per cent. The figure for 1923-24 cannot be regarded as satisfactory. The excessive loss is due to the fact that some of the heaps exhausted during the year had been stored in 1920-21 and 1921-22, and the wastage therefore is not really of one year, but of several, and a legacy from 1919-20 when the stocks were 4½ lakhs of maunds above requirements.

The quality of the salt produced during the year was satisfactory. Plans and estimates for the reorganisation of the Works and for connecting them with deep water are ready for submission to Government. The aerial ropeway project referred to in last year's report is still in the air, but a private firm has submitted a scheme for constructing a salt work on the foreshore and a light railway for transporting salt to deep water.

For statistics of manufacture and issues at the Maurypur Salt Works during the year, see paras. 5 and 8.

Superfine salt.—The manufacture of a limited quantity of superfine salt was permitted during the year. The quantity issued was 9,300 maunds against 6,436 maunds in 1922-23. The sale of this class of salt through agents at fixed prices continued during the year.

Manufacturing and storage charges.—There was no change in manufacturing and storage charges. The former stood at 1¾ annas per maund of ordinary and 2 annas per maund of superfine salt and the latter at 5 pies per maund.

Earnings of Lunaris.—The aggregate earnings of lunaris amounted to Rs. 31,597 as against Rs. 25,690 in the previous year. The average remuneration per pan licensed was Rs. 22-8 per mensem. A number of lunaris neglected their pans. 81 pans were worked intermittently only, the average period of cessation of manufacture in these pans varying from 1 to 7 months. Taking this into consideration the average monthly earnings of the holders of pans which worked continuously were considerably higher than Rs. 22-8.

Maurypur Village.—Maurypur was connected with Karachi by telephone during the year. Plans and estimates for a combined hospital and dispensary at Maurypur have been submitted to Government. Step have also been taken to improve the sanitation of the village and Works. Contributions to the Maurypur Local Fund, instituted in January 1923 (*vide* Government Resolution, Revenue Department, No. 7791, dated the 17th May 1923), amounted to Rs. 3,963 during the year. The population of the village is about 1,000. There were 29 births as against 17 in the previous year, while the mortality fell from 20 to 13. The attendance at the Municipal school, which teaches upto 4th standard (Vernacular) fell from 52 to 50, there being no female students. The result of the annual examination was satisfactory as out of 46 students appearing 42 passed. Five senior boys were sent to Karachi to continue their education.

Darwari Salt Deposit.

16. This is a deposit of practically pure salt, situated in the Khipro taluka of Thar Parkar district, about 20 miles north of Dhoro Naro station on the Jodhpur-Bikaner Railway. There was no excavation of salt during the year as the stocks in hand were sufficient to meet the year's demand. The depot attached to this salt deposit is situated at Dilyar, 6 miles away, but issues were made wholly from stocks at the deposit. This will continue till the stocks at the deposit are exhausted. The salt produced here is the best in Sind and is probably not surpassed any where in India. The rise of about 2,000 maunds in the issues for local consumption has been explained in para. 8 above. The export of salt fell from 729 to 100 maunds during the year under report. No wastage in store was reported during the year as the heap opened in January 1921 has not yet been exhausted.

Saran Salt Deposit.

17. This deposit is in Diplo, one of the Desert talukas of the Thar Parkar district, close to the Runn of Cutch, and 56 miles south of Jhudo station on the Mirpurkhas-Jhudo branch of the Jodhpur-Bikaner Railway. It produces salt of a quality little inferior to the Darwari salt and

like that, ready for sale on excavation. For excavation and issues, with an explanation of variations in 1923-24, see paras. 5 and 8. Storage losses during the year amounted to 532 maunds equal to 1·82 per cent. as compared with 5·94 in 1922-23. Owing to its remoteness this Deposit serves only the immediate vicinity, *i.e.*, villages within a radius of about 80 miles.

V.—Salt Supply.

Transport of salt from factory to market.

18. The arrangements introduced last year for delivering salt through the agency of the Government Salt Transport Contractors, to local dealers at Karachi, and to mofussil dealers on rail at Karachi continued during the year.

The cost of conveyance between Maurypur Salt Works and Karachi during the year under report and the previous four years was —

Year.	Cost of transport per maund between Maurypur Salt Works and		
	Karachi Salt Depot.	Karachi Bundar station for despatch to	
		Sukkur Salt Depot.	Mofussil dealers and Khairpur State.
1920-21	30 pies. ...	24½ pies ...	...
1921-22	30 „ ...	24½ „ ...	...
1922-23 up to 30th December 1922.	30 „ ...	24½ „ ...	...
	Karachi.		
From 1st January 1923 ...	21·12 pies ...	...	21·12 pies.
1923-24	21·12 pies ...	...	21·12 pies.

Transit losses.

19. The Karachi and Sukkur Salt Depots having been closed from 1st January 1923 there is no loss of salt in transit to report. Saran and Darwari salt was issued to traders direct from the Works.

Storage losses at Salt Depots.

20. From the only existing depot—that at Dilyar—there were no issues during the year, and no storage loss was therefore reported.

VI.—Salt Prices.

Issue prices; Appendices IV and V.

21. There were no changes in the issue prices of salt except that necessitated by the reduction of the duty ordered in March 1924.

Appendix V compares the realizations from the sale of salt at the various Salt Works with the expenditure calculated as laid down in the Government of India's Resolution No. 326, dated the 17th January 1882 (F and C). The gain on Maurypur salt is due to less wastage in, and smaller interest charges on, salt in store, stocks having decreased. The losses at Saran and Darwari are due to the small demand. The issue prices have, in consideration of this, been revised so as to adjust expenditure to receipts.

Wholesale and retail selling prices; Appendix VI.

22. Excluding the duty which was raised during the year, the average wholesale and retail prices of Maurypur salt fell by Re. 0-4-3 and Re. 0-3-8 per maund respectively. The prices of Darwari and Saran salt were stationary. The only important variation during the year was the fall in the retail price of Punjab salt by Re. 0-14-3 per maund, probably due to the fact that a larger number of dealers imported this salt and there was more competition among them.

VII.—Use of Salt in Industries.

Fish curing operations.

23. Salt is issued at concession rates for use in fish curing at the salting station at Shamspir only. There was no curing at Shamspir during the year, operations having been transferred to the "Khada" at Karachi where duty paid salt is used. The reasons for this were given in para. 23 of the report for 1918-19. The quantity of salt issued to fishcurers for use at private fish curing yards during the year amounted to 2,174 maunds as compared with 2,850 maunds in the previous year.

Tanneries.

24. The number of tanneries using duty free salt, was 6 as compared with 3 in 1922-23. The quantity issued and the refunds of duty paid were—

Year.	Quantity issued. Mds.	Duty refunded. Rs.
1922-23 ...	... 2,720	4,348
1923-24 ...	... 3,800	8,792
	200*	

*Represents refuse salt issued at the rate of one anna per maund exclusive of duty.

Carbonate of soda.

25. The experimental Soda Works which were closed in May 1922 were re-opened during the year but the Manager appointed resigned within a few days of joining. Efforts to secure another manager with the required qualifications were unsuccessful, and there was consequently no manufacture during the year. The expenses incurred on establishment and material amounted to Rs. 1,079 of which Rs. 235 was contributed by the Khairpur State.

Offences under Salt Act: Appendix VII.

26. Twenty-six cases under the Salt Act, of which 17 were cases of illicit removal from natural deposits, were detected during the year against 27 in 1922-23. The total quantity of contraband salt seized was $7\frac{1}{4}$ maunds as compared with $5\frac{1}{4}$ maunds in 1922-23.

Work of the Salt Establishment.

27. The work of the officers in charge of the Salt Works and Depots was on the whole satisfactory. The work of the preventive establishment of the combined Salt and Excise Department has been commented upon in the Excise Administration Report.

Appendices.

28. The following statements are attached:—

I.—Establishment.

II.—Manufactures, issues, &c.

III.—Receipts and expenditure.

IV.—Issue Price of Salt.

V.—Comparison of the realizations from the issue prices of salt with the expenditure on its production and supply.

VI.—Market prices of salt.

VII.—Offences.

I have the honour to be,
Sir,
Your most obedient servant,

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX I.

Statement showing the sanctioned strength of the establishment of the combined Salt and Excise Department in Sind.

Designation.	Pay per mensem.																Total.
	Rs. 1,000.	Rs. 400.	Rs. 250 —10— 350.	Rs. 125 15/2— 230.	Rs 85— 5/2— 100— 5—125	Rs. 105— 5— 140.	Rs. 85— 5/2— 100.	Rs. 30— 5/2— 80.	Rs. 25.	Rs 20.	Rs. 18.	Rs. 15.	Rs. 14.	Rs. 13.	Rs. 12.	Rs. 11.	Rs. 10.	
Seperintendent of Salt and Excise in Sind ...	1	...	...	...	...	...	..	...	...	...	..	...	...	...	...	..	...	1
Inspectors	...	1	4	17	..	...	...	...	...	...	...	...	..	...	..	...	...	22
Assistant Inspectors ...	...	...	...	...	13	...	..	...	...	..	..	..	...	...	...	..	...	13
English Writers (Clerks) ...	...	..	...	...	...	2	5*	20†	..	...	...	...	...	...	...	...	...	27
Mounted Havaldars ...	...	...	...	...	...	...	...	...	7	...	..	...	.	...	...	...	...	7
Mounted Peons ...	...	..	...	...	...	...	...	..	...	31	...	...	...	.	...	...	...	31
Dismounted Havaldars ..	...	...	...	...	...	...	...	...	...	1	...	2	..	..	...	...	...	3
Do. Naiks ...	...	...	...	...	..	...	...	...	...	...	2	...	...	15	...	...	...	17
Do. Peons ...	...	...	...	...	...	...	...	...	..	...	...	...	16	7	23	10	79	135
Total ...	1	1	4	17	13	2	5	20	7	32	2	2	16	22	23	10	79	256

* Includes one temporary clerk for the Sind Excise Intellegence Bureau.

† Includes two temporary clerks, one for the Abkari Inspector's office, Karachi, and one for the office of the Superintendent of Salt and Excise in Sind.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX

Statement showing local operations and
during the years 1922-23

Place of supply.	Year.	Receipts.			Salt sold.
		Opening Balance.	Salt manufactured or excavated.	Other receipts.	
1	2	3	4	5	6
		Mds.	Mds.	Mds.	Mds.
Maurypur Salt Works.	1923-24 ...	225,343	311,869	...	354,554
	1922-23 ...	385,251	242,117	1	192,622
Karachi Salt Depot.	1923-24 ..	...	...	...	...
	1922-23 ...	3,097	...	159,205	162,212
Sukkur Salt Depot.	1923-24 ...	6,802	...	..	6,078
	1922-23 ..	14,299	...	1,775	9,224
Saran Salt Depot ..	1923-24 ...	37,705	16,524	...	17,252
	1922-23 ...	40,852	22,593	..	24,028
Dilyar Salt Depot ..	1923-24 ...	13,667	...	...	...
	1922-23 ...	13,667	...	...	...
Darwari Salt Deposits.	1923-24 ...	50,086	100	..	19,851
	1922-23 ...	67,644	...	...	17,558
Total ...	1923-24 ...	333,603	328,493	...	397,735
	1922-23 ...	524,810	264,710	160,981	405,644

II.

details of salt imported into the Province
and 1923-24.

Issues.				Importations.		
Issued to H. H. the Mir of Khairpur State	Other issues.	Loss by wastage.	Closing balance.	By land.	By sea.	Remarks.
7	8	9	10	11	12	13
Mds.	Mds.	Mds.	Mds.	Mds	Mds.	
19,220	..	14,069	149,369	15,736	751	
19,220	161,708	28,476	225,343	32,874	735	
...	...	...	...	...	...	
...	...	90	...	...	...	
620	...	104	...	...	...	
...	...	48	6,802	...	...	
...	...	532	36,445	...	...	
...	...	1,712	37,705	...	...	
...	...	...	13,667	...	...	
...	...	...	13,667	...	...	
...	...	...	30,335	...	...	
...	...	...	50,086	...	...	
19,840	...	14,705	229,816	15,736	751	
19,220	161,708	30,326	333,603	32,874	735	

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX III.

Statement showing Receipts and Expenditure of the Salt Department in Sind for the year 1923-24 compared with those of the year 1922-23.

No.	Items.	1922-23.	1923-24.
	A.—RECEIPTS.	Rs.	Rs.
1	Proceeds of sale of salt to the public from Salt Works in Sind—		
	(i) Duty	5,16,841	10,13,239
	(ii) Manufacturing charges ...	33,474	1,070
	(iii) Storage charges ...	8,409	677
	(iv) Establishment charges ...	20,914	1,988
	(v) Bagging charges ...	231	...
	(vi) Conveyance charges ...	25,559	...
	(vii) Railway freight ...	4,645	2,937
	(viii) Cost price of Maurypur Salt.	26,532	1,37,065
		6,36,605	11,56,976
2	Duty on salt imported by land ...	...	*36,227
3	Customs duty on salt imported by sea "Credited to Customs."	...	...
4	Proceeds of sale of salt to Khairpur State.	4,748	6,807
5	Miscellaneous receipts ...	604	2,685
		6,41,957	11,66,468
			36,227 (a)

* Duty and cost price paid into Sind Treasuries on 13,300 maunds of salt imported from the Punjab.

No.	Items.	1922-23.	0923-24.
	B.—EXPENDITURE.	Rs.	Rs.
1	Salaries and Establishment—		
	Pay of Superintendent of Salt and Excise, Sind.	12,000	9,813
	Duty allowance to the Superintendent of Salt and Excise, Sind.	1,200	1,067
	Tentage allowance to the Superintendent of Salt and Excise, Sind.	300	240
	Pay of Establishment	1,45,437	1,28,738
	Temporary provisional allowance ...	31,049	10,086
	Pay to temporary establishment, of the Excise Bureau and temporary provisional allowances.	4,657	3,706
		1,94,643	1,53,650
2	Allowances—		
	Travelling allowance to the Superintendent of Salt and Excise Sind.	1,803	1,170
	Travelling allowance to Establishment.	11,171	11,976
	Fixed Conveyance allowance to Establishment.	10,150	14,989
		23,124	28,135
3	Supplies and Services—		
	Rewards	3,322	6,501
	Petty construction and repairs ...	279	813
	Major and Minor Works ...	54,101	11,102

No.	Items.	1922-23.	1923-24.
		Rs.	Rs.
	ALLOWANCES—*contd.*		
	Other charges—		
	Postage, telegram and bearing charges	2,781	2,044
	Conservancy charges	1,492	1,774
	Pay to menials	1,319	941
		63,294	23,175
4	Contingencies and special charges—		
	Purchase price of salt	26,348	32,103
	Storage of salt	6,753	7,565
	Conveyance of salt	33,307	40,154
	Railway freight on salt	1,618	...
	Thatching of salt heaps and coir ropes.	1,035	1,363
	Cleaning of trenches	...	146
	Repairs to salt platforms, Government well and platforms scales &c.	66	557
	Purchase of baskets, &c. ...	...	318
	Petty supplies and stationery ...	5,389	3,956
	Repairs to and purchase of dead stock articles.	503	818
	Water supply	1,059	2,019
	Clothing to petty officers and peons...	3,917	3,164

No.	Items.	1922-23.	1923-24.
		Rs.	Rs.
	CONTINGENCIES AND SPECIAL CHARGES—*concld.*		
	Carriage of tents and records ...	317	231
	Hot weather establishment ...	565	618
	Rents, rates and taxes	2,498	2,265
	Purchase of locks	...	350
	Telephone charges	225	445
	Conveyance of Excise Opium ...	2,674	2,721
		86,274	98,786
5	Refunds to—		
	Tanneries	4,348	8,792
	Salt merchants	9,187	407
	Excise licensees, &c.	12,524	86,053
		26,059	95,252
	GRAND TOTAL ...	3,93,394	3,98,998

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX III.

C.—Expenditure (distribution over Salt and Excise).

Year.	Salaries and establishment.	Allowances.	Supplies and services.				Contingencies and special charges.			Refunds.		Total expenditure of the combined Salt and Excise department.	Total chargeable to "(3)—Salt."
			Rewards.	Construction and repairs.		Other charges combined Salt and Excise.	Salt (*i. e.*, purchase storage, conveyance & freight charges).	Combined Salt and Excise.	Conveyance of excise opium.	Salt.	Excise.		
				Salt.	Excise.								
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1922-23	1,94,643	23,124	3,322	50,073	4,307	5,592	69,127	14,473	2,674	13,535	12,524	3,93,394	...
Portion chargeable to "(3)—Salt."	*1,11,225	*13,214	...	50,073	...	*3,195	69,127	*8,270	...	13,535	...	...	2,68,639
1923-24	1,53,650	28,135	6,501	5,807	6,108	4,759	82,206	13,859	2,721	9,199	86,053	3,98,998	...
Portion chargeable to "(3)—Salt."	*87,800	*16,077	...	5,807	...	*2,719	82,206	*7,919	...	9,199	...	...	2,11,727

* Four-sevenths of the total expenditure under these heads on the combined Salt and Excise Department (*vide* Government Resolution, Revenue Department, No. 914, dated the 27th January 1908).

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX IV.

Statement showing the issue prices of Salt at Salt Works and Depots in Sind during 1923-24:—

Head.	Maurypur Salt *ex* Maurypur Salt Works.		
	On 31-3-23.	1-4-23 to 28-2-24.	1-3-24 to 31-3-24.
1	2	3	4
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Excise duty	2 8 0	2 8 0	2 0 0
Cost price	0 5 8	0 5 8	0 5 8
Total ...	2 13 8	2 13 8	2 5 8

Head.	Maurypur Superfine Salt *ex* Maurypur Salt Works.		
	On 31-3-23.	1-4-23 to 28-2-24.	1-3-24 to 31-3-24.
—	5	6	7
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Excise duty	2 8 0	2 8 0	2 0 0
Cost price	0 5 11	0 5 11	0 5 11
Total ...	2 13 11	2 13 11	2 5 11

Head.	Maurypur Salt *ex* Sukkur Salt Depot.		Treaty price of Maurypur salt with Khairpur State.	
	On 31-3-23.	1-4-23 to 30-6-23.	On 31-3-23.	1-4-23 to 31-3-24.
—	8	9	10	11
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Excise duty	2 8 0	2 8 0	...	...
Cost price	0 5 8	0 5 8	0 5 8	0 5 8
Railway freight ...	0 7 8	0 7 8	...	...
Total ...	3 5 4	3 5 4	0 5 8	0 5 8

Head.	Darwari Salt *ex* Dilyar Salt Depot.	Darwari Salt direct issues *ex* Deposit.		
		On 31-3-23.	1-4-23 to 28-2-24.	1-3-24 to 31-3-24.
—	12	13	14	15
		Rs. a. p.	Rs. a. p.	Rs. a. p.
Excise duty	Issues from Depot are suspended.	2 8 0	2 8 0	2 0 0
Excavation charges ...		0 0 5	0 0 5	0 0 5
Establishment charges ...		0 0 9	0 0 9	0 0 9
Conveyance charges ...		...	...	...
Storage charges ..		0 0 4	0 0 4	0 0 4
Total ...	...	2 9 6	2 9 6	2 1 6

Head.	Saran Salt *ex* Saran Salt Deposit.		
	On 31-3-23.	1-4-23 to 28-2-24.	1-3-24 to 31-3-24.
—	16	17	18
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Excise duty	2 8 0	2 8 0	2 0 0
Excavation charges ...	0 0 6	0 0 6	0 0 6
Establishment charges ...	0 1 0	0 1 0	0 1 0
Conveyance charges ...	...	...	...
Storage charges	0 0 3	0 0 3	0 0 3
Total ...	2 9 9	2 9 9	2 1 9

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX V.

Statement contrasting realizations from issue price (*ex* duty) with the cost of production during 1923-24.

Receipts.		Expenditure.	
Item.	Amount.	Item.	Amount.
	Rs.		Rs.
(1) MAURYPUR SALT.		(1) MAURYPUR SALT.	
Issue price (*ex* duty)—		Purchase and storage of salt issued to the public during the year—	
On 9,300 maunds of superfine salt issued from Maurypur Salt Works direct at Re. 0-5-11 per maund.	3,439	9,300 maunds of superfine salt at Re. 0-2-5 per maund.	1,404
		3,71,372 maunds of ordinary salt at Re. 0-2-2 per maund.	50,262
On 3,45,254 maunds of ordinary salt issued from Maurypur Salt Works direct at Re. 0-5-8 per maund.	1,22,277	Transport charges of 3,73,774 maunds of salt removed from Maurypur direct at Rs. 11 per 100 maunds.	41,115
		Conveyance of 6,698 maunds of salt issued from Sukkur Salt Depot at Re. 0-2-0½ per maund.	854
On 6,078 maunds of ordinary salt issued from Maurypur Salt Works through the Sukkur Salt Depot at Re. 0-13-4 per maund.	5,064	Railway freight on 6,698 maunds of salt issued from Sukkur Salt Depot at Re. 0-7-8 per maund.	3,209
On 19,220 maunds of ordinary salt issued from Maurypur Salt Works direct to Khairpur State at Re. 0-5-8 per maund.	6,806	Thatching. tools, ropes, baskets, bags, current repairs, &c., at the Maurypur Salt Works and Sukkur Salt Depot.	2,068
		Establishment charges, *i.e.* one-third of the expenditure on establishment at Maurypur Salt Works—	
On 620 maunds of ordinary salt issued to Khairpur State from Maurypur Salt Works through the Sukkur Salt Depot at Re. 0-13-4 per maund.	517	Salaries and allowances.. Rs. 4,683	
		Supplies and Contingencies. „ 545	
			5,223
		Value of salt lost by wastage 14,173 maunds during the year (14,069 maunds at Re. 0-2-2 per maund and 104 maunds at Re. 0-11-10½ per maund.	1,980
		Interest at 3½ per cent. per annum on capital expenditure Rs. 24,447 on old works and at 6 per cent. on Rs. 2,68,528 on new works.	16,968
		Interest at 6 per cent. per annum on value of salt in stock Rs. 26,513 on average monthly balances during the year.	1,591
		Gain	*13,424
Total ..	1,38,103	Total ...	1,38,103

* This includes Rs. 3963 on account of Maurypur Local Fund calculated at the rate of pies per maund on total issues (380,472 maunds) during the year.

Receipts.		Expenditure.	
Item.	Amount.	Item.	Amount.
(2) SARAN SALT.	Rs.	(2) SARAN SALT.	Rs.
Issue price (*ex* duty)—		Purchase and storage of 17,252 maunds of salt issued during the year at 9 pies per maund.	809
On 17,252 maunds of salt issued from the Saran Salt Depot during the year at Re. 0-1-9 per maund.	1,887	Tools, baskets and platform repairs at Saran Salt Depot.	389
		Establishment, *i.e.*, one-third of expenditure on establishment at Saran Salt Depot—	
		Salaries and allowances. Rs. 1,243	
		Supplies and Contingencies. „ 136	1,379
		Value of salt (532 maunds) lost by wastage during the year.	25
		Interest at 3½ per cent. per annum on capital expenditure on works executed during the last 28 years.	5
		Interest at 6 per cent. per annum on value of salt in stock (average monthly balances during the year).	82
Loss ...	802		
Total ...	2,689	Total ...	2,689
(3) DARWARI SALT.		(3) DARWARI SALT.	
Issue price (*ex* duty)—		Purchase and storage of salt issued to the public during the year—	
On 19,851 maunds of salt issued direct from Darwari Salt Deposit at Re. 0-1-6 per maund (19,751 maunds) and at Rs. 0-1-2 per maund (100 maunds).	1,858	19,751 maunds at 9 pies per maund 100 maunds at 5 pies per maund.	928
		Purchase of baskets, &c.	1
		Establishment, *i.e.*, one-third of expenditure on establishment at Darwari and Dilyar—	
		Salaries and allowances. Rs. 1,300	
		Supplies and Contingencies. „ 309	1,609
		Value of salt lost by wastage during the year.	...
		Interest at 3½ per cent. per annum on capital expenditure on Works at Dilyar (Rs. 470) and at 6 per cent. at Darwari (Rs. 1,156).	85
		Interest at 6 per cent. per annum on value of salt in stock (average monthly balances during the year)—	
		Darwari ... Rs. 112	
		Dilyar ... ... „ 154	266
Loss ...	1,030		
Total ...	2,888	Total ...	2,888

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX VI.

Talukawar statement showing the average selling prices of salt in the Province of Sind during the year 1923-24.

No.	Name of taluka.	Wholesale price per maund.						Retail price per maund.					
		Maurypur salt.			Punjab salt.			Deposit salt.			Maurypur salt.			Punjab salt.			Deposit salt.		
	Karachi district.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1	Karachi ...	3	8	0	...			...			3	12	0	...			...		
2	Ghorabari ...	4	12	0	...			..			5	4	0	...			...		
3	Mirpur Sakro ...	3	13	0	...			...			3	14	0	...			...		
4	Tatta ...	3	8	0	...			...			3	12	0	...			...		
5	Keti Bandar ...	4	4	0	...			...			4	12	0	...			...		
6	Sujawal ...	4	12	0	...			...			5	8	0	...			...		
7	Mirpur Bathoro .	4	4	0	..			..			4	8	0	...			...		
8	Jati	5	12	0	...			...			6	4	0	..			...		
9	Shah Bandar ...	6	4	0	...			...			6	4	0	...			...		
10	Kotri ...	4	12	0	...			...			5	0	0	...			...		
11	Manjhand ...	3	12	0	...			..			3	12	0	..			..		
12	Kohistan ...	3	12	0	...			..			3	12	0	..			...		
	AVERAGE ...	4	6	9	...			...			4	11	2	...			...		
	Hyderabad district.																		
13	Hyderabad ...	3	10	6	...			..			3	12	0	...			...		
14	Guni ...	3	5	0	...			...			3	10	0	...			...		
15	Tando Bago ...	3	7	0	...			..			4	1	0	...			...		
16	Badin ...	3	15	0	...			...			3	15	0	...			...		
17	Dero Mohbat ...	4	0	0	...			...			4	0	0	...			...		
18	Tando Allahyar ..	3	9	2	...			..			3	13	0	..			...		
19	Hala ...	3	11	0	.			...			4	5	8	...			...		
	AVERAGE .	3	10	6	...			...			3	14	11	...			...		
	Nawabshah district.																		
20	Nawabshah ..	3	15	9	...			...			3	15	9	...			...		
21	Shahdadpur ...	3	6	0	5	0	0	...			3	8	0	5	8	0	...		
22	Sinjhoro ...	4	0	0	..			...			4	6	7	...			...		
23	Naushahro ...	4	1	0	...			...			4	3	0	...			...		
24	Moro ...	3	10	0	...			...			3	12	0	.			...		
25	Sakrand ...	3	8	0	...			...			3	10	0	...			...		
26	Kandiaro ..	3	14	0	...			...			4	0	0	...			...		
	AVERAGE ...	3	12	5	5	0	0	...			3	14	9	5	8	0	...		
	Thar Parkar district.																		
27	Mirpurkhas ...	...			...			3	12	0	..			...			3	14	6
28	Jamesabad ...	...			...			4	0	5	...			...			4	1	3
29	Digri ...	...			...			3	14	0	...			...			4	1	6
30	Umarkot ...	...			...			4	0	0	...			...			4	9	0
31	Khipro ...	...			...			3	4	0	...			...			3	12	0
32	Samaro ...	...			...			3	14	0	...			...			4	6	0
33	Sanghar ...	...			...			3	15	0	...			...			4	3	0
34	Mithi ...	...			...			3	8	0	...			...			3	12	0
35	Chachro ...	...			...			3	12	0	...			...			4	0	0
36	Diplo ..	...			...			3	0	0	...			...			3	4	0
37	Nagar Parkar ...	...			...			4	0	0	...			...			4	8	0
	AVERAGE ...	...			...			3	11	7	...			...			4	0	8

No.	Name of taluka.	Wholesale price per maund.									Retail price per maund.								
		Maurypur salt.			Punjab salt.			Deposit salt.			Maurypur salt.			Punjab salt.			Deposit salt.		
	Larkana district.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a	p.	Rs.	a,	p.	Rs.	a.	p.
38	Larkana ...	3	0	0	4	0	0	...			3	4	0	5	0	0	..		
39	Labdarya ...	4	0	0	..			...			4	5	0	...			...		
40	Kambar ...	3	0	0	4	8	0	...			3	5	4	5	0	0	..		
41	Mehar ...	3	13	0	5	0	0	...			4	12	0	5	0	0	...		
42	Kakar ...	4	0	0	...			...			4	8	0	...			..		
43	Warah ...	5	8	0	...			...			5	12	0	..			...		
44	Ratodero ...	3	0	0	4	0	0	...			3	1	3	4	6	8	...		
45	Mirokhan ...	3	3	0	5	0	0	...			3	8	0	5	8	0	..		
46	Sehwan ...	4	14	0	...			...			5	4	0	...			...		
47	Dadu ...	4	6	0	...			...			5	0	0	...			...		
48	Johi ...	5	0	0	...			...			5	0	0	...			...		
	AVERAGE ...	3	15	8	4	8	0	..			4	5	5	4	15	9	...		
	Sukkur district.																		
49	Mirpur Mathelo ...	3	14	4	4	8	8	...			4	6	8	4	8	8	...		
50	Ubauro ...	4	0	0	2	12	0	...			4	4	0	3	0	0	...		
51	Ghotki ...	4	1	2	3	13	11	...			4	8	8	4	5	6	...		
52	Pano Akil ...	3	4	8	3	15	6	...			3	8	7	4	3	6	...		
53	Garhi Yasin ...	3	14	0	4	13	0	...			4	0	0	5	1	0	...		
54	Rohri ...	3	12	0	3	0	8	...			3	15	4	3	4	8	...		
55	Shikarpur	3	9	10	4	4	0	...			3	12	7	4	6	0	...		
56	Sukkur ...	3	5	6	3	11	0	...			3	6	6	3	12	0	..		
	AVERAGE ...	3	11	8	3	13	10	...			3	15	9	4	1	2	...		
	Upper Sind Frontier district.																		
57	Jacobabad ...	4	1	5	4	13	9	...			4	1	5	4	13	9			
58	Shahdadkot ...	4	0	0	...			...			4	4	0	...			...		
59	Thul ...	4	1	0	...			...			4	1	0	...			...		
60	Kandhkot ...	4	7	0	...			...			4	7	0	...			...		
61	Kashmor ...	4	11	5	...			...			4	11	5	..			...		
	AVERAGE ...	4	4	2	4	13	9	...			4	5	0	4	13	9	...		
	AVERAGE OF THE PROVINCE ...	3	15	6	4	8	11	3	11	7	4	3	2	4	13	8	4	0	8

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX VII.

Statement showing details of cases of salt smuggling dealt with by the Salt Department in Sind during the year 1923-24 contrasted with the year 1922-23.

District.	Nature of offence.																	
	Illicit Manufacture.				Smuggling from foreign territory.				Illicit removals from Deposits and Works.				Miscellaneous.				Total.			
	1922-23.		1923-24.		1922-23.		1923-24.		1922-23.		1923-24.		1922-23.		1923-24.		1922-23.		1923-24.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.
Karachi ...	...	...	...	...	3	2 14 28	1	0 33 0	14	2 8 32	13	2 17 30	..	...	3	1 6 0	17	4 22 60	17	4 16 30
Hyderabad ...	...	...	2	0 33 0	...	...	..	...	...	...	2	0 15 0	...	...	...	...	...	...	4	1 8 0
Nawabshah ...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	..	...	...	...	...
Thar Parkar ...	...	...	...	...	3	0 1 14½	...	...	5	0 28 3	2	1 29 0	2	0 0 8½	1	0 0 12½	10	0 29 26	3	1 29 12½
Sukkur ...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...
Larkana ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Sind Frontier ...	...	...	...	...	.	...	2	0 0 43	...	...	..	...	...	...	...	...	...	...	2	0 0 43
Total ...	...	...	2	0 33 0	6	2 15 42½	3	0 33 43	19	2 36 35	17	4 21 30	2	0 0 8½	4	1 6 12½	27	5 12 6	26	7 14 5½

District.	Result of prosecutions.										Total estimated value of confiscations.			Fines realised.			
	No. of persons arrested.		No. of persons convicted.		No. of persons acquitted.		Percentage of convictions on No. prosecuted.		No. of cases reversed on appeal or revision.								
	1922-23.	1923-24.	1922-23.	1923-24.	1922-23.	1923-24.	1922-23.	1923-24.	1922-23.	1923-24.	1922-23.		1923-24.	1922-23.		1923-24.	
											Rs. a. p.		Rs. a. p.	Rs. a. p.		Rs. a. p.	
Karachi	17	17	17	17	...	...	100·0	100·0	...	...	13 12 5		14 12 6	205 8 0		141 0 0	
Hyderabad	...	4	..	4	...	...	...	100·0	...	..	...		4 1 6	...		40 0 0	
Nawabshah	...	...	...	...	...	...	...	...	...	...	...		...	...		...	
Thar Parkar	10	3	10	3	...	...	100·0	100·0	...	...	1 4 2		5 6 9	44 0 0		67 0 0	
Sukkur	...	...	...	...	...	...	...	...	...	...	..		...	...		...	
Larkana	...	...	...	...	...	...	...	..	...	...	...		...	...		...	
Upper Sind Frontier	...	3	...	3	...	...	...	100·0	...	...	...		0 1 0	...		9 0 0	
Total ...	27	27	27	27	...	...	100·0	100·0	...	...	15 0 7		24 5 9	249 8 0		257 0 0	

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

KARACHI: THE COMMISSIONER'S PRINTING PRESS.

ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT IN SIND

FOR

1924-25

Prepared in the office of the Superintendent of Salt and Excise in Sind, Karachi.

BY AUTHORITY

Price: Annas 10 *or* 1 *sh.*

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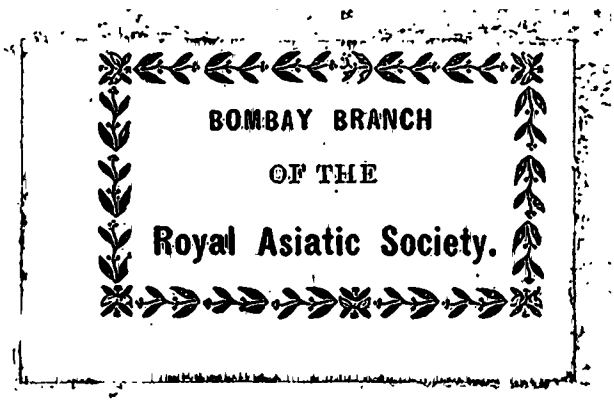
1925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No P.-476/X

GENERAL DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND,

Government House, Karachi, 10th August 1925.

SUBJECT.—Administration Report of the Salt Department in Sind for the year 1924-25.

MEMORANDUM.

The Commissioner in Sind has the honour to forward the report subimitted by the Superintendent of Salt and Excise, Sind, on the Administration of the Sind Salt Department for the year 1924-25.

Production, imports and issues.

2. The year has been marked by an increase over last year's figures both in production and in issues, in the former case to the extent of 151,000 maunds and in the latter to the extent of 86,000 maunds. The increase in outturn was chiefly confined to sea-salt and was due to the licensing of a larger number of pans; while the increase in issues is attributed to the replenishment by wholesale dealers of their stocks, which, in view of an anticipated reduction of duty, had been allowed towards the end of the previous year to fall below the normal.

Imports of salt from the Panjab rose by over 40,000 maunds, a fact principally due to the influx of Panjabi labour at Sukkur in connection with the Barrage. There was also an increase of nearly 1,000 maunds in imports by sea, this being probably due to lower freights and improved shipping facilities. The average consumption of salt in the province worked out at 13·6 lbs. per head per annum, against 10·30 lbs. in the previous year.

Financial results.

3. The gross receipts of the year fell from Rs. 11·57 lakhs to Rs. 7·14 lakhs. The decline was principally due to the refund of Rs. 4·44 lakhs consequent on the reduction of the rate of duty from Rs. 2 to Rs. 1-4-0 per maund. According to the instructions laid down by the Government of India, this reduction has been shown as a deduction from receipts instead of as expenditure.

The expenditure fell by Rs. 24,500, a fact chiefly due to the reduction from four-sevenths to one-fourth in the proportion of the total expenditure on the combined Salt and Excise establishment debitable to 'Salt'.

General.

4. One of the two firms referred to in the review of last year's report as being engaged in preparations for the manufacture of salt on a large scale for export out of Sind has since been granted the lease of an area of land for the establishment of a private salt-work. The salt manufactured is intended for the establishment of an overseas trade with Calcutta and other places. The question of a lease of land to the other firm is still under consideration.

The construction of a hospital and dispensary for the Maurypur Salt Works was administratively sanctioned during the year.

In July 1924 there was a certain amount of unrest among the lunaris at Maurypur, and for a few days a considerable proportion of the pan-holders abstained from work. The principal ostensible causes of the trouble were the rejection of a quantity of salt which fell below the prescribed standard of purity and the withdrawal of salt pans from absentee holders. Work was resumed on the Commissioner's receiving a deputation of the lunaris and undertaking to enquire into their alleged grievances. These were found to have no foundation, the larger rejections of salt being due to the deterioration through neglect of the salt pans and wells in the original works consequent on the opening of the extension works. The opportunity of the enquiry was taken to revise the conditions of the licenses for the pans. The report of the Geological Survey Officer deputed to investigate the conditions of brine supply in the Maurypur area has been received and is under consideration.

J. L. RIEU,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

No. P.-1 of 1925.

Sind Salt and Excise Department.

Superintendent's office,

Karachi, dated 31st July 1925.

From

C. CLIFFORD, Esquire,

Superintendent of Salt and Excise in Sind.

To

THE COMMISSIONER IN SIND.

Subject :—Salt Adminitration Report 1924-25.

Sir,

I have the honour to submit the annual report on the Administration of the Salt Department in Sind for the financial year 1924-25.

Introduction.

I.—Control.

2. The department controls the production of salt at the undermentioned salt sources and its issue to the public, and is charged, further, with watching the numerous unworked natural salt deposits in Sind, the prevention and detection of illicit manufacture and smuggling of salt and the protection generally of the salt revenue.

Duties of the department.

Maurypur (near Karachi; brine salt); Saran (in Diplo taluka, Thar Parkar district; deposit salt), and Darwari (near Dilyar, Khipro taluka, Thar Parkar district; deposit salt).

Sources of supply.

3. Charge of the department was held by me throughout the year. The Salt and Excise Department was reorganised with effect from the 15th May 1924 (Government Resolution No. 1609-C., dated the 8th March 1924), the establishment being strengthened by the addition of 3 Deputy Superintendents, 14 Assistant Inspectors, 7 Clerks and 63 petty officers and men, and reduced by 5 Inspectors. Details of the establishment are given in Appendix I. It includes 3 Inspectors, 1 Assistant Inspector and 40 men of lower rank stationed at Salt

Personnel: Appendix I.

Works, and 3 Inspectors, 5 Assistant Inspectors and 32 men engaged exclusively on Excise-duties at the Distillery, Warehouses, &c. The duties of the remainder embrace the protection of both Salt and Excise Revenue.

Changes introduced.

4. The duty on salt was reduced from Rs. 2-8-0 to Rs. 1-4 per maund with effect from 1st March 1924.

In the reorganisation scheme the Province was divided into 3 Sub-divisions, each under a Gazetted Officer (Deputy Superintendent of Salt and Excise), *viz.*:—

(1) Karachi Sub-division, comprising the town and suburbs of Karachi and the Maurypur Salt Works;

(2) Lower Sind, comprising the Karachi, Hyderabad, Nawabshah, and Thar Parkar districts;

(3) Upper Sind, comprising the Sukkur, Larkana and Upper Sind Frontier districts.

The size of Inspectors' circles was reduced, the number of circles being increased from 21 to 28.

The District Collectors were relieved of responsibility for the work of the establishment which was placed under the Superintendent of Salt and Excise in Sind, subject to the control of the Commissioner.

II.—Local Production Imports and Issues.

Manufacture: Appendix II, column 4.

5. The outturn of salt at the Salt Works in Sind, during the year compares as follows with that of the previous years:—

Salt Works.	1921-22.	1922-23.	1923-24.	1924-25.	Variations in 1924-25, as compared with 1923-24.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
Maurypur Salt Works.	190,803	242,117	311,869	448,531	+ 136,662
Darwari (Dilyar Salt Works)	...	...	100	9,023	+ 8,923
Saran Salt Works ..	55,000	22,593	16,524	2,1800	+ 5,276
Total ...	245,803	264,710	328,493	479,354	+ 150,861

The increase in production at Maurypur Salt Works is due to an increase in the number of pans (from 117 to 178) licensed during

the year. At Darwari salt was excavated for the first time since 1920-21. The salt in balance on 31st March 1924 was 5 years old and it was feared that owing to loss and deterioration from climatic influences, &c., the stock might be insufficient to meet the demand for the year under report. The demand however fell below normal. At the Saran source the demand increased and excavation kept pace with it.

Imports of Punjab salt: Appendix II, column 11.

6. Punjab salt is consumed chiefly in the Sukkur and Upper Sind Frontier districts. This year, however, a small quantity (556 maunds) of this Salt was imported for the first time into the Larkana district. The Sukkur and Upper Sind Frontier districts imported 55,924 maunds of salt as against 15,736 maunds in the previous year. The increase in Sukkur is due to the influx of Punjabi labour for the Lloyd Barrage and also to the replenishment by importers of their stocks which had been allowed to run low in 1923-24, in anticipation of a reduction in the duty.

Imports by sea: Appendix II, column 12.

7. The quantity of salt imported by sea during the year amounted to 1,725 maunds as compared with 751 maunds in 1923-24. The increase of 974 maunds is probably due to lower freights and improved shipping facilities.

Issues to the public: Appendix II, column 6.

8. The issues of salt to the public during the year compare as follows with those of the previous 3 years :—

Salt Works or Depots.	1921-22.	1922-23	1923-24.	1924-25.	Variations in 1924-25 as compared with 1923-24.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
Maurypur Salt—					
Maurypur Salt Works ...	157,334	192,622	354,554	*442,778	*+ 82,146
Karachi Salt Depot ...	149,902	162,212	...	...	...
Sukkur Salt Depot ...	46,000	9,224	6,078	...	...
Saran Salt—					
Saran Works	24,773	24,028	17,252	23,859	+ 6,607
Darwari Salt—					
Darwari Deposit	22,898	17,558	19,851	16,962	— 2,889
Dilyar Depot	...	...	...	...	..
Total ...	400,907	405,644	397,735	483,597	+ 85,864

* Excludes issues to the Khairpur State (see para. 10).

The increase in the demand on the Maurypur Works is due to the replenishment by wholesalers of their stocks, which in anticipation of a reduction of duty, had been allowed to fall below normal towards the end of the previous year. Some Maurypur salt, too, found its way to places usually supplied by the Darwari source.

The demand on the Saran Salt Works has returned to normal.

The decrease in the issue of Darwari salt is due to the competition of Maurypur salt, favoured by transport difficulties at Darwari.

Local consumption.

9. The consumption of salt in the province, including consignments imported by sea and Punjab rock salt, amounted to 541,534 maunds as against 410,459 maunds in the preceding year. The details are—

	Maunds.
Sind salt	483,599
Punjab salt	56,480
Salt imported by sea	1,725
	541,804
Deduct salt exported to other Provinces—	
Darwari salt	270
Net quantity consumed in Sind ...	541,534

This compares as follows with the consumption during the preceding four years :—

Cousumption of Salt in Sind.

1920-21.		1921-22.		1922-23.		1923-24.		1924-25.	
Total.	Per Capita	Total.	Per Capita.	Total.	Per Capita.	Total.	Per Capita.	Total.	Per Capita.
Mds.	Lbs	Mds.	Lbs	Mds.	Lbs	Mds.	l bs.	Mds.	Lbs.
449,230	11·28	415,117	10·41	438,189	10·99	410,459	10·30	541,534	13·6

Consumption in this case means issues from local salt sources and imports from outside the province. There has probably been no increase in the actual consumption. The reason for the increased issues has been given in para. 8.

Issues to Khairpur State: Appendix II column 7.

10. Salt is issued to the Khairpur State from the Maurypur Salt Works at cost price, free of duty. The demand during the year rose by 674 maunds.

The following were the issues to Khairpur during the last five years :—

	Maunds.
1920-21	14,260
1921-22	19,220
1922-23	19,220
1923-24	19,840
1924-25	20,514

Closing balances: Appendix II, column 10.

11. Production at Maurypur increased during the year but there was an unanticipated rise in the demand with the result that the closing balance was lower than that of last year. At Saran and Darwari stocks were in excess of normal requirements and restrictions were placed on production with the object of reducing them.

III.—Financial Results.

Revenue: Appendix III-A.

12. The gross receipts during the year 1924-25 compare as follows with those of the previous four years :—

1920-21	Rs.	6,94,210
1921-22	,,	6,41,224
1922-23	,,	6,41,957
1923-24	,,	11,57,269
1924-25	,,	7,14,290

Refunds have this year been shown as a deduction from receipts instead of as expenditure, following the principle laid down in Government of India Resolution No. 3138-F, dated the 16th December 1924, Financial Department, for guidance in preparing Imperial Excise Returns I and II.

The decrease of Rs. 4,42,979 comprises—

	Rs.	Rs.
A decrease under—		
(1) Duty, due to its reduction from Rs. 2-8-0 to Rs. 1-4-0 per maund. The decrease was partially set off by the duty on the increased issues	4,43,895	
An increase under—		
(1) Cost price, *i.e.*, manufacturing, storage, establishment and conveyance charges, due to increased issues	10,548	
(2) Proceeds of sale to Khairpur State, due to the increased demand ...	1,690	
(3) Miscellaneous receipts ...	1,477	
	13,715	
(4) Refunds	12,799	
		916
Net decrease		4,42,979

Expenditure: Appendices III-B and III-C.

13. Appendix III-B shows the expenditure in detail on the combined Salt and Excise Department, and the abstract (Appendix III-C) shows how the share of this expenditure which is debitable to salt has been calculated.

There was a net decrease of approximately Rs. 24,500, the following being the principal variations :—

	Rs.	Rs.
A decrease under—		
(1) Establishment charges : The share of the expenditure debitable to 'Salt' was in connection with the reorganisation of the department, reduced from 4/7 to 1/4 ...		51,700

Increases under—

	Rs.	Rs.
(1) Supplies and services chiefly due to the construction of latrines at Maurypur Salt Works ...	2,000	
(2) Contingencies and special charges: due to increased production ...	25,200	
		27,200
Net decrease		24,500

14. The net revenue realized compares as follows with that of the previous year :—

Net revenue.

Year.	Receipts.	Expenditure.	Net revenue.	Percentage of charges to gross revenue.
	Rs.	Rs.	Rs.	Rs.
1923-24 ...	*11,57,269	†2,02,528	9,54,741	17·5
1924-25 ...	*7,14,290	†1,77,813	5,36,477	24·9

* Refunds deducted. † Refunds shown as deductions from receipts (see para. 12).

As was pointed out in previous reports, the percentage of charges on gross receipts is not be taken as representing the true relation between the revenue derived from Sind salt and the cost of collecting and protecting it. In receipts are included recoveries on behalf of salt manufacturers and transporters. The disbursement of the amounts so recovered appears under "Expenditure" but the inclusion of these items throws the ratio between revenue and expenditure out. The correct percentage of expenditure on revenue on the year's transactions is calculated as follows:—

Revenue 1924-25.

	Rs.	Rs.
Duty on 483,599 maunds of salt issued during the year (excluding salt imported by sea and land)	6,04,499	
Receipts from establishment charges recovered in the issue price of salt ...	54,431	
Miscellaneous receipts	4,162	
	6,63,092	
Deduct refunds	21,998	
		6,41,094

Expenditure 1924-25.

	Rs.	Rs.
Salaries and allowances	52,121	
Postage and telegrams	654	
Conservancy and pay of menials ...	634	
Works (interest on capital expenditure connected with the production of salt).	17,588	
Maintenance of works	2,047	
Contingencies	4,108	
Interest at 6 per cent. on value of reserve stocks	1,237	
Value of salt lost by wastage ...	722	
		79,111

Percentage of expenditure on revenue 12·3.

Do. do. in 1923-24 13·75.

The fall in the percentage of charges is due, chiefly to the reduction of the proportion of the expenditure on the Combined Salt and Excise establishments debitable to salt from 4/7 to 1/4.

IV.—Salt Manufacture.

15. Of 479,354 maunds of salt manufactured in Sind in 1924-25 (see para. 5 above) 448,531 maunds were produced at the Maurypur Salt Works, situated on the coast 7 miles west of Karachi. Maurypur salt is obtained from subsoil brine collected in pits sunk on the foreshore between ordinary and high spring tide levels. The number of evaporating pans licensed during the year was 138 in the old works and (for six months) 40 in the 2nd extension as compared with 117 in the preceeding year. There were no restrictions on the output of salt during the year.

Maurypur Salt Works.

The rainfall during the year was 2 inches and 44 cents as against 2 inches and 92 cents in the previous year.

The loss by wastage amounted to 5,148 maunds as compared with 14,069 maunds in 1923-24. Calculated on the average monthly closing balance the wastage loss works out to 4·2 per cent.

which may be regarded as satisfactory. The loss in the previous three years was—

1921-22	...	...	5·71 per cent.
1922-23	...	...	10·00 „
1923-24	...	...	7·89 „

The quality of salt produced during the year was on the whole satisfactory.

Plans and estimates for the reorganisation of the works were submitted to Government during the year.

No definite proposals have yet been received from the firm which proposes to transport salt to the harbour by an aerial ropeway (see last year's report). An application from another firm for permission to construct a private salt factory and a light-railway for transporting salt to deep water was received during the year and was under consideration when the year closed. The first extension of the Maurypur Salt Works was leased in 1923 with the object of encouraging export to Calcutta but the lessees did not commence work during the year.

For statistics of manufacture and issues at the Maurypur Salt Works during the year see paras. 5 and 8.

Superfine salt.—950 maunds of superfine salt were produced as against 9,300 maunds in 1923-24. The small output was due to the unwillingness of the lunaris to manufacture this quality of salt.

Manufacturing and storage charges.—There was no change in the manufacturing charges which were—

In the old works—			
Superfine salt	...	...	Re. 0-2-0 per maund.
Ordinary salt	...	...	„ 0-1-9
In the 2nd extension—			
Ordinary salt	...	...	„ 0-1-6

Storage is by contract, the rate being 4½ pies per maund as against 5 pies during the previous year.

Earnings of lunaris.—The aggregate earnings of lunaris amounted to Rs. 47,206 as against Rs. 31,597 in the previour year. The average remuneration per pan licensed was Rs. 24-14-4 per mensem as against Rs. 22-8-0 in 1923-24.

Maurypur village.—The administrative sanction of Government to the construction of a combined hospital and dispensary at Maurypur was received during the year and construction will be

taken in hand as soon as funds are available. Latrines for the use of the lunaris were provided at the village and near the works. The contributions to the Maurypur Local Fund, instituted in January 1923 (Government Resolution, No. 7791, Revenue Department, dated the 17th May 1923, amounted during the year to Rs. 4,826. The population of the village is about 1,000. There were 20 births as against 29 during the previous year while the mortality remained the same. The attendance at the Municipal school which teaches upto the 5th standard (vernacular) fell from 50 to 49 and included 3 girl students. The result of the annual examination was not so satisfactory as in the previous year. Out of 30 students appearing only 20 passed.

Darwari Salt Deposit.

16. This is a deposit of practically pure salt, situated in the Khipro taluka of Thar Parkar district about 20 miles north of Dhoro Naro station on the Jodhpur-Bikaner Railway. 9,023 maunds of salt were excavated during the year *vide* para. 5. The depot attached to this Deposit is situated at Dilyar, 6 miles away, but issues continued to be made wholly from stocks at the deposit. This will continue till these stocks are exhausted. The salt produced here is the best in Sind and is probably not surpassed anywhere in India. The fall of 2,889 maunds in the issues for local consumption has been explained in para. 8 above. 270 maunds of salt were exported by a private firm to test the market in the United Provinces. No wastage was reported during the year as the heaps opened in January 1921 had not yet been exhausted.

Saran Salt Deposit.

17. This deposit is in Diplo, one of the desert talukas of the Thar Parkar district, close to the Runn of Cutch, and 56 miles south of Jhudo station on the Mirpurkhas-Jhudo branch of the Jodhpur-Bikaner Railway. It produces salt of a quality little inferior to Darwari salt and like it ready for sale on excavation. For excavation and issues, with an explanation of variations in 1923-24, (see paras. 5 and 8). The rainfall amounted to 13·9 as against 4.53 in the previous year and the storage loss in consequence was 4.83 per cent. as compared with 1.82 per cent. in the previous year. Owing to its remoteness this deposit serves only the immediate vicinity, *i.e.*, villages within a radius of about 80 miles.

V.—Salt Supply.

Transport of salt from factory to market.

18. The arrangement introduced in 1922-23 for delivering salt through the agency of the Government Salt Transport Contractor to local dealers at Karachi and to mofussil dealers on rail at Karachi continued during the year.

The cost of conveyance between Maurypur Salt Works and Karachi during the year under report and the previous four years was—

Year.	Cost of transport per maund between Maurypur Salt Works and		
	Karachi.	Karachi Bunder station for despatch to	
		Sukkur Salt Depot.	Mofussil dealers and Khairpur State.
1921-22	30 pies ...	24½ pies ...	.....
1922-23 Up to 31st December 1922.	30 „ ...	24½ „ ...	.....
1922-23 From 1st January 1923.	21·12 pies ...	.....	21·12 pies.
1923-24	21·12 „ ...	.....	21·12 „
1924-25	21 „ ...	.....	21 „

Transit loss.

19. Since the closure of the Karachi Salt Depot the Salt Transport Contractor is under the terms of his contract responsible for any transit loss. There is therefore none to account for. Saran and Darwari salt was issued to traders direct from the works.

Storage losses at Salt depots.

20. From the only existing depot-that at Dilyar-there were no issues during the year, and no storage loss was therefore reported.

VI.—Salt Prices.

Issue prices: Appendices IV and V.

21. In consequence of the reduction of the duty and changes in the establishment and storage charges the issue prices of salt were reduced as follows from the 1st April 1924:—

Maurypur salt	Superfine ...	from Rs. 2-5-11	to 1-10-0 per md.
	Ordinary ...	„ „ 2-5-8	„ 1-9-9 „ „
Darwari		„ „ 2-1-6	„ 1-6-11 „ „
Saran		„ „ 2-1-9	„ 1-6-4 „ „

Appendix V compares the realisations from the sale of salt at the various salt works with the expenditure calculated as laid down in Government of India Resolution No. 326, dated the 17th January

1882 (Finance and Commerce Department). The gain on Maurypur salt is due to less wastage, smaller monthly balances and larger issues. The slight loss at Saran was due to increased expenditure on the establishment and the small demand. The gain at Darwari was due to the issue price of salt having been raised from 1 anna 6 pies to 2 annas 11 pies. There was a net gain of Rs. 28,913 at the three salt sources.

22. Excluding the duty, which was reduced during the year, the average wholesale and retail prices of Maurypur salt fell by 2 annas 6 pies and 5 pies per maund respectively. The wholesale price of Darwari and Saran salt dropped by 2 annas while the retail price rose by 3 annas 5 pies per maund. The wholesale and retail price of Punjab salt rose by 9 annas 4 pies and 9 annas 5 pies per maund respectively.

Wholesale and retail selling prices: Appendix VI.

VII.—Use of Salt in Industries

23. With the stoppage of fish curing at Shamspir there was no demand for salt at concession rates. The quantity of salt issued to fish curers for use at private curing yards amounted to 5,450 maunds as compared with 2,174 in 1923-24.

Fish curing operations.

24. The number of tanneries using duty free salt was 4 as compared with 6 in 1923-24. The quantity issued and the refunds of duty paid were :—

Tanneries

Year.	Quantity in maunds.	Duty refunded.
1923-24	3,800+200* ...	Rs 8,792
1924-25	3,920+176* ...	„ 4,083

25. Forty-four cases under the Salt Act were detected as against 26 in 1923-24. The cases were of illicit removals from natural deposits and the amount so removed was 37 maunds as against $7\frac{1}{4}$ maunds in the previous year.

26. The work of the officers in charge of the Salt Works and Depots was on the whole satisfactory. The work of the preventive establishment of the combined Salt and Excise Department has been commented upon in the Excise Administration Report.

Work of the Salt Establishment.

* Represents refuse salt issued at 1 anna per maund free of duty.

General.

27. Reference was made in the report for 1920-21 to the organisation of a Co-operative Salt Transport Society among the lunaris, with the object of enabling them to add to their earnings by engaging in the transport of salt from the works to Karachi which had in previous years been in the hands of outside contractors. For the first year and a half of its existence this Society was given the salt transport contract at favourable rates. In December 1922 when it was considered that the Society had had time to acquire sufficient capital and business experience to enable it to compete for the contract with outsiders and that it was no longer necessary to nurse it at the public expense the usual practice of disposing of the Salt Transport Contract by tender was reverted to. The Lunaris Co-operative Salt Transport Society refused to compete for it. To keep the Society alive the second extension of the Government Salt Works was offered to it with the suggestion that it should be worked by the Society as a private salt work. The offer was refused and the Society went into liquidation during the year under report. The Co-operative Credit Society formed in June 1920 was for the first 4 years managed by officers of the Salt Department. Departmental connection with it was severed in August 1924. It appears to be progressing satisfactorily and the facilities it offers to the lunaris of obtaining loans on easy terms are appreciated and freely availed of.

The lunaris petitioned the Commissioner during the year for the recognition of their proprietary rights in the land on which their pans are constructed and for the redress of certain grievances relating to the disposal of salt rejected by the department, the hour of entry into the works, and other matters. The Commissioner's decision was that the claim of the lunaris to rights on the land used for salt manufacture could not be admitted but that the right of existing pan holders to the continuance of their licenses on condition of good behaviour should be recognised; also that lunaris whose salt had been rejected by the department should be allowed to sell it to salt traders by private arrangement. The salt manufacturing license has been amended accordingly. Such of the other grievances of the lunaris as were found to be genuine were redressed. The lunaris also approached Government for an increase in the price at which salt is purchased from them by Government. Government declined to interfere. On previous petitions of this kind it has been pointed out that the reorganisation of the Government Salt Works and the introduction of improved methods of manufacture, a scheme for which is before Government, will mean an improvement in the earnings of the lunaris, and as one of the objects of the proposed reorganisation is to encourage the establishment of an export trade in salt, manufacturing costs must

be kept as low as is compatible with fair remuneration to the lunaris. There was no restriction on the output per pan this year, but very few of the pans were worked to their full capacity. Several licenses had to be cancelled owing to the neglect of their pans by the licensees. If the average earning per pan (Rs. 25 per mensem) is considered low it is due rather to lack of industry among the pan holders than to the inadequacy of the purchase price.

The arrangements for the transport of salt from the works to the market worked satisfactorily. The Salt Transport Contractors work as distributing agents and a number of up-country wholesalers availed themselves during the year of the facilities offered of obtaining their supplies direct from the works instead of as hitherto through the wholesalers at Karachi.

An officer of the Geological Survey of India visited the Maurypur Salt Works in July 1924, and reported to the Commissioner on the sources of the brine supply, the quantity available, and the measures to be taken to avoid exhausting it.

A salt merchant from Delhi exported a small quantity of salt to the United Provinces from Darwari during the year, but was unable to continue export owing to the difficulty of procuring camels for transport between the deposit and the railway.

Appendices.

28. The following statements are attached—

I.—Establishment.

II.—Manufacture, issues, &c.

III.—Receipts and expenditure.

IV.—Issue price of salt.

V.—Comparison of the realizations from the issue prices of salt with the expenditure on its production and supply.

VI.—Market prices of salt.

VII.—Offences.

I have the honour to be,
Sir,
Your most obedient servant,

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX .I.

Statement showing the sanctioned strength of the establishment of the Combined Salt and Excise Department in Sind 1924-25.

Designation.	Pay per mensem,																				
	Rs. 1,000.	Rs. 400—20—500.	Rs. 350—10—400.	Rs. 220—10—300.	Rs. 150—10/2—220	Rs. 105—5—145.	Rs. 85-5 2—100	Rs. 125—5—160.	Rs 105-5—145.	Rs. 105-5—140.	Rs. 85—5/2 100.	Rs. 30—5/2—80	Rs. 30—5/2—60	Rs. 25.	Rs. 20.	Rs. 30.	Rs. 25.	Rs 24	Rs. 22.	Rs. 20.	Rs. 18.	Total.
Superintendent of Salt and Excise in Sind ...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
Deputy Superintendents of Salt and Excise ...	...	1	2	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	3
Inspectors	...	...	...	4	13	..	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	17
Assistant Inspectors ...	...	...	...	...	...	12	15	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27
English Writers (Clerks)...	...	...	...	..	...	...	...	1	...	1	9	19	4	...	...	...	...	...	...	...	..	34
Mounted Havaldars ...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	...	...	...	...	...	...	...	8
Mounted Peons ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	35	...	...	...	...	...	...	35
Dismounted Havaldars ...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	1	4	...	...	...	...	5
Do. Naiks ...	...	...	...	...	...	..	...	...	...	...	..	...	...	...	...	...	..	2	26	...	...	28
Do. Peons ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23	157	180
Total ...	1	1	2	4	13	12	15	1	...	1	9	19	4	8	35	1	4	2	26	23	157	338

Karachi, dated 25th July 1925.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX II.

Statement showing local operations and details of salt imported into the Province during the years 1923-24 and 1924-25.

Place of supply or Importation.	Year	Receipts.			Issues.					Importations.		Remarks.
		Opening balance.	Salt manufactured or excavated.	Other receipts.	Salt sold.	To H. H. the Mir of Khairpur State.	Other issues.	Loss by wastage.	Clossiug balance.	By land.	By sea.	
1	2	3	4	5	6	7	8	9	10	11	12	13
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
Maurypur Salt Works ...	1924-25 ...	1,49,369	4,48,531	81	4,42,778	20,514	...	5,148	1,29,541	...	...	
	1923-24 ...	2,25,343	3,11,869	...	3,54,554	19,220	...	14,069	1,49,369	...	...	
Sukkur Salt Depot ...	1924-25 ..	...	...	..	...	...	...	...	..	...	...	
	1923-24 ...	6,802	...	...	6,078	620	...	104	...	...	...	
Saran Salt Depot ...	1924-25 ...	36,445	21,800	...	23,859	...	...	1,156	33,230	...	...	
	1923-24 ...	37,705	16,524	...	17,252	...	..	532	36,445	...	...	
Dilyar Salt Depot ...	1924-25 ...	13,667	...	...	...	...	...	...	13,667	...	...	
	1923-24 ...	13,667	...	...	...	...	...	...	13,667	...	...	
Darwari Salt Deposit ...	1924-25 ...	30,335	9,023	...	16,962	...	...	...	22,396	...	...	
	1923-24 ...	50,086	100	...	19,851	...	...	...	30,335	...	...	
Karachi	1924-25 ...	..	...	..	...	...	...	...	...	...	1,725	
	1923-24 ...	...	...	...	...	...	...	...	...	...	751	
Sukkur district ...	1924-25 ...	...	...	...	...	...	...	...	...	55,924	...	
	1923-24 ...	...	...	...	..	...	...	...	...	15,736	...	
Larkana district ...	1924-25 ...	...	.	...	...	...	...	...	...	556	...	
	1923-24 ...	...	...	...	...	...	...	...	...	...	..	
Total ...	1924-25 ...	2,29,816	4,79,354	81	4 83,599	20,514	...	6,304	1,98,834	56,480	1,725	
	1923-24 ...	3,33,603	3,28,493	...	3,97,735	19,840	...	14,705	2,29,816	15,736	751	

Karach, dated 25th July 1925.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX III.

Statement showing receipts and expenditure of the Salt Department in Sind for the year 1924-1925 compared with those of the year 1923-24.

No.	Items.	1923-24.	1924-25.
		Rs.	Rs.
	A.—RECEIPTS.		
1	Proceeds of sale of salt to public from Salt Works in Sind—		
	(i) Duty...	10,13,239	5,69,344
	(ii) Manufacturing charges ...	1,070	42,897
	(iii) Storage charges	677	10,625
	(iv) Establishment charges ...	1,988	49,863
	(v) Conveyance charges ...	...	46,334
	(vi) Railway freight	2,937	...
	(vii) Cost price of Maurypur Salt ...	1,37,065	4,566
		11,56,976	7,23,629
2	Duty on salt imported by land ...	...	...
3	Proceeds of sale of salt to Khairpur State	6,807	8,497
4	Miscellaneous receipts	2,685	4,162
		11,66,468	7,36,288
	Deduct—Refunds— 1923-24. 1924-25.		
	To Tanneries .. Rs. 8,792 Rs. 4,083		
	To Salt Merchants. „ 407 „ 17,915		
		9,199	21,998
	Net Receipts ..	11,57,269	7,14,290
	B.—EXPENDITURE.		
1	Salaries and Establishment—		
	Pay of Gazetted Officers	9,813	24,731
	Duty allowance to Superintendent of Salt and Excise in Sind.	1,067	1,800
	Tentage allowance to Superintendent of Salt and Excise in Sind.	240	545
	Pay of Establishment	1,28,738	1,39,614
	Compensatory allowance to Gazetted Officers.	...	529

No.	Items.	1923-24.	1924-25.
	B.—EXPENDITURE—*concld.*	Rs.	Rs.
1	Salaries and Establishment—*concld.*		
	Temporary provisional allowance ...	10,086	6,327
	Pay to Temporary establishment of the Excise Bureau and Temporary Provisional allowances.	3,706	1,077
	House rent allowance	...	3,912
		1,53,650	1,78,535
2	Allowances—		
	Travelling allowance to Gazetted Officers	1,170	2,215
	Travelling allowance to establishment including fixed conveyance allowance.	11,976	26,413
	Fixed conveyance allowance to Gazetted Officers.	14,989	1,320
		28,135	29,948
3	Supplies and services—		
	Rewards	6,501	6,089
	Petty construction and repairs ...	813	...
	Major and Minor Works ...	11,102	12,721
	Other charges—		
	Postage, telegrams and bearing charges	2,044	2,618
	Conservancy charges	1,774	1,792
	Pay to menials	941	743
		23,175	23,963
4	Contingencies and special charges—		
	Purchase price of salt	32,103	48,068
	Storage of salt	7,565	10,826
	Conveyance of salt	40,154	50,523
	Thatching of salt heaps and coir ropes.	1,363	165
	Cleaning of trenches	146	612
	Destruction of salt	...	27
	Repairs to salt platforms, Government well, scales, &c.	557	919
	Purchase of baskets, &c. ...	318	100

No.	Items.	1923-24.	1924-25.
		Rs.	Rs.
4	Contingencies and special charges —*concld.*		
	Petty supplies and stationery ...	3,956	4,178
	Repairs to and purchase of dead stock.	818	3,669
	Water-supply	2,019	2,364
	Clothing to Petty Officers and peons...	3,164	2,213
	Carriage of tents and records ...	231	423
	Hot weather establishment	618	661
	Rent, rates and taxes	2,265	2,188
	Purchase of locks	350	...
	Telephone charges	445	650
	Conveyance of Excise Opium ...	2,721	2,742
	Lighting charges	...	36
	Cost of Opium supplied to the Excise Department.	...	1,80,540
		98,786	3,10,954
	GRAND TOTAL RS. ...	3,03,746	5,43,400

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX III.

C.—Expenditure (distribution over Salt and Excise).

Year.	Salaries and establishment.	Allowances.	Supplies and services.				Contingencies and special charges.			Cost of Opium supplied to Excise Department.	Total expenditure of the combined Salt and Excise Department.	Total charge debitable to "III—Salt".
			Rewards.	Construction and repairs.		Other charges combined Salt and Excise.	Salt (*i.e.*, purchase storage, conveyance and freight charges).	Combined Salt and Excise.	Conveyance of Excise Opium.			
				Salt.	Excise							
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1923-24	1,53,650	28,135	6,501	5,807	6,108	4,759	82,206	13,859	2,721	...	3,03,746‡	...
Portion chargeable to "III—Salt" ...	87,800*	16,077*	.	5,807	...	2,719*	82,206	7,919*	...	...	...	2,02,528
1924-25	1,78,535	29,948	6,089	9,056	3,665§	5,153	1,11,240	16,432	2,742	1,80,540	5,43,400	...
Portion chargeable to "III—Salt" ...	44,634†	7,487†	...	9,056	...	1,288†	1,11,240	4,108†	...	...	...	1,77,813

* Four-sevenths of the total expenditure under these heads on the combined Salt and Excise Department (*vide* Government Resolution, Revenue Department, No. 914, dated the 27th January 1908).

† One-fourth of the total expenditure under these heads on the combined Salt and Excise Department (*vide* Government Resolution, Revenue Dopartment, No. 1609-C, dated the 8th March 1924).

‡ Refunds have this year been shown as a deduction from receipts instead of as expenditure, following the principle laid down in Government of India Resolution No. 3138, dated the 16th December 1924, Financial Department, for guidance in preparing Imperial Returns I and II.

§ Includes expenditure on repairs of the Old Salt Warehouse at Sukkur now used for Excise purposes.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX IV.

Statement showing the issue prices of salt at Salt Works and Depôts in Sind during 1924-25.

Head.	Maurypur Salt *ex* Maurypur Salt Works.		Maurypur Salt *ex* Maurypur Salt Works.		Treaty price of Maurypur Salt supplied to the Khairpur State.	
	On 31-3-24.	1-4-24 to 31-3-25.	On 31-3-24.	1-4-24 to 31-3-25.	On 31-3-24.	1-4-24 to 31-3-25.
1	2	3	4	5	6	7
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Excise duty	2 0 0	1 4 0	2 0 0	1 4 0	...	...
Cost price	0 5 8	...	0 5 11	...	0 5 8	...
Proceeds of sale of Government salt...	...	0 1 9	...	0 2 0	...	0 1 9
Carriage charges	...	0 1 9	...	0 1 9	...	0 1 9
Storage charges	...	0 0 4½	...	0 0 4½	...	0 0 4½
Establishment charges	...	0 1 8½	...	0 1 8½	...	0 1 8½
Other items (Maurypur Local Fund)..	...	0 0 2	...	0 0 2	...	0 0 2
Total ...	2 5 8	1 9 9	2 5 11	1 10 0	0 5 8	0 5 9

Head.	Darwari Salt *ex* Dilyar Salt Depot.	Darwari direct issues *ex* deposit.		Saran Salt *ex* Saran Salt Deposit.	
		On 31-3-24.	1-4-24 to 31-3-25.	On 31-3-24.	1-4-24 to 31-3-25.
...	8	9	10	11	12
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Excise duty	Issues from the Depot are suspended.	2 0 0	1 4 0	2 0 0	1 4 0
Excavation charges		0 0 5	0 0 5	0 0 6	0 0 6
Establishment charges		0 0 9	0 2 2	0 1 0	0 1 7
Conveyance charges		...	...	...	...
Storage charges		0 0 4	0 0 4	0 0 3	0 0 3
Total ...	...	2 1 6	1 6 11	2 1 9	1 6 4

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX V.

Statement contrasting realisations from issue price (*ex* duty) with the cost of production during 1924-25.

Receipts.		Expenditure.	
Item.	Amount	Item.	Amount.
	Rs.		Rs
(1) MAURYPUR SALT.		(1) MAURYPUR SALT.	
Issue price (*ex* duty)—		Purchase and storage of salt issued to the public during the year—	
950 maunds of superfine salt issued from Maurypur Salt Works direct at Rs. 0-6-0 per maund	356	Purchase of 950 maunds of superfine salt at Re. 0-2-0 per maund.	119
		Storage of 950 maunds of superfine salt at 4½ pies per maund.	22
441,828 maunds of ordinary salt issued from Maurypur Salt Works direct at Rs. 0-5-9 per maund.	1,58,782	Purchase of 132,367 maunds at Re. 0-1-6 per maund.	12,409
		Purchase of 329,975 maunds at Re. 0-1-9 per maund.	36,091
20,514 maunds of ordinary salt issued to Khairpur State direct at Rs. 0-5 9 per maund.	7,372	Storage of 462,342 maunds at 4½ pies per maunds.	10,836
		Thatching, tools, ropes, baskets, current repairs, &c.	1,460
		Establishment charges (*i.e.*, ⅛ of the expenditure) on Maurypur Salt—	
		Salaries and allowances ... Rs. 6,129	6,795
		Supplies and contingencies. „ 666	
		Value of 5,148 maunds of salt lost by wastage during the year (150 maunds of superfine salt at Re. 0-2-4½ per maund, 1,159 maunds of ordinary salt at Re. 0-1-10½ and 3,839 maunds of ordinary salt at Re. 0-2-1⅓ per maund).	668
		Interest at 3½ per cent. per annum on capital expenditure (Rs. 24,447) on Old Works and at 6 per cent. on Rs. 2,76,473 on New Works.	17,445
		Interest at 6 per cent. per annum on the value of 121,745 maunds of salt (at Re. 0-2-1½ per maund) this being the average monthly balance during the year.	970
		Conveyance of 463,292 maunds ...	50,673
		Gain	*29,022
Total ...	1,66,510	Total ...	1,66,510

*This includes Rs 4,826 on account of Local Fund at two pies per maund on total issues of 463,292 maunds during the year.

Receipts.		Expenditure.	
Item.	Amount.	Item.	Rs.
(2) SARAN SALT.	Rs.	(2) SARAN SALT.	Rs.
Issue price (*ex* duty)—		Purchase and storage of 23,859 maunds of salt at 9 pies per maund.	1,118
On 23,859 maunds of salt issued at Re. 0-2-4 per maund.	3,479	Tools, baskets, &c.	159
		Establishment (*i.e.*, one-third of the expenditure on establishment)— Salaries and allowances ... Rs. 1,778 Supplies and contingencies. „ 528	2,306
		Value of 1,156 maunds of salt lost by wastage.	54
		Interest at 3½ per cent. per annum on capital expenditure on works executed during the last 31 years.	5
		Interest at 6 per cent. per annum on the value of salt in stock (average monthly balance during the year).	39
Loss ...	202		
Total ...	3,681	Total ...	3,681
(3) DAEWARI SALT.		(3) DARWARI SALT.	
Issue price (*ex* duty)—		Purchase and storage of salt— 16,962 maunds at 9 pies per maund...	795
On 16,962 maunds of salt issued at Re. 0-2-11 per maund.	3,092	Purchase of baskets, &c. ...	...
		Establishment (one-third of expenditure on establishment) at Darwari and Dilyar— Salaries and allowances ... Rs. 1,720 Supplies and contingencies. „ 117	1,837
		Value of salt lost during the year ...	...
		Interest at 3½ per cent. per annum on capital expenditure on works at Dilyar Rs. 470 and at Darwari at 6 per cent. Rs. 2,043.	139
		Interest at 6 per cent. per annum on the value of salt in stock (average monthly balance during the year)— Darwari ... ... Rs. 74 Dilyar ... ... „ 154	228
		Gain	93
Total ...	3,092	Total ...	3,092

C. CLIFFORD,
Superintendent of Salt and Excise Sind.

APPENDIX VI.

Talukawar statement showing the average selling prices of salt in the Province of Sind during the year 1924-25.

No.	Name of taluka.	Wholesale price per maund.			Retail price per maund.		
		Maurypur salt.	Punjab salt.	Deposit salt.	Maurypur salt.	Punjab salt.	Deposit salt.
	Karachi district.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Karachi ...	1 12 0	...	...	2 0 0	...	...
2	Ghorabari ...	2 8 0	...	...	3 2 0	...	...
3	Mirpur Sakro ...	2 8 0	...	...	3 2 0	...	...
4	Tatta	2 8 0	...	...	2 8 0	...	...
5	Ketibander ...	2 4 0	...	...	3 2 0	...	...
6	Sujawal ...	1 10 0	...	...	3 2 0	...	...
7	Mirpur Bathoro ...	1 10 0	...	...	3 2 0	...	...
8	Jati	1 10 0	...	...	3 2 0	...	...
9	Shahbander ...	2 8 0	...	...	3 12 0	...	...
10	Kotri	2 6 0	..	...	2 8 0	...	...
11	Manjhand ...	2 6 0	...	...	2 8 0	...	...
12	Kohistan ...	2 8 0	...	...	3 2 0	...	...
	AVERAGE ...	2 2 10	...	...	2 14 10	...	...
	Hyderabad district.						
13	Hyderabad ...	2 6 0	...	...	2 8 0	...	...
14	Guni	2 0 0	...	...	2 8 0	...	.
15	Tando Bago ...	2 12 0	...	2 8 0	3 2 0	...	3 2 0
16	Badin	2 12 0	...	2 8 0	3 2 0	...	3 2 0
17	Dero Mohbat ...	2 0 0	...	...	2 8 0	...	...
18	Tando Allahyar ...	2 8 0	...	...	2 10 0	...	..
19	Hala	2 8 0	...	...	2 10 0	...	...
	AVERAGE ...	2 6 7	....	2 8 0	2 11 5	...	3 2 0
	Nawabshah district.						
20	Nawabshah ...	2 8 0	...	...	3 2 0	...	...
21	Shahdadpur ...	2 8 0	...	...	3 2 0	...	...
22	Sinjhoro ..	2 8 0	...	..	3 2 0	...	...
23	Naushahro ...	3 4 0	...	...	3 12 0	...	...
24	Moro	3 4 0	...	...	3 12 0	...	...
25	Sakrand ...	3 4 0	...	...	3 12 0	...	...
26	Kandiaro ...	3 4 0	...	...	3 12 0	...	..
	AVERAGE ...	2 14 10	...	...	3 7 9	...	...
	Thar Parkar district.						
27	Mirpurkhas ...	...	...	2 4 0	...	...	3 2 0
28	Jamesabad ...	...	...	2 4 0	...	...	3 2 0
29	Digri	...	...	2 4 0	...	...	3 2 0
30	Umarkot ..	...	..	2 6 0	...	...	2 8 6
31	Khipro ...	...	..	2 4 0	...	...	3 2 0
32	Samaro ...	...	...	2 4 0	...	...	3 2 0
33	Sanghar ...	...	...	2 4 0	...	...	3 2 0
34	Mithi	...	...	1 14 0	...	...	2 8 0
35	Chachro ...	...	...	2 12 0	...	...	3 0 0
36	Diplo ..	...	...	1 14 0	...	...	2 8 0
37	Nagar Parkar ...	...	...	1 14 0	..	...	2 8 0
	AVERAGE ...	...	...	2 3 3	...	..	2 14 3

No.	Name of taluka.	Wholesale price per maund.			Retail price per maund.		
		Maurypur salt.	Punjab salt.	Deposit salt.	Maurypur salt.	Punjab salt.	Deposit salt.
	Larkana district.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
38	Larkana ...	2 7 0	4 6 0	...	2 8 0	4 8 0	...
39	Labdaraya ...	2 4 0	4 8 0	...	2 8 0	5 0 0	...
40	Kambar ..	2 10 8	3 12 0	...	3 0 0	4 0 0	...
41	Mehar ...	2 6 0	...	...	2 8 0	...	...
42	Kakar ...	2 7 0	...	...	2 8 0	...	...
43	Warah ..	2 12 0	...	...	3 2 0	...	...
44	Ratodero ...	3 1 3	4 6 8	...	3 1 3	4 7 0	...
45	Mirokhan ..	2 10 0	5 0 0	...	2 14 0	5 12 0	...
46	Sehwan ...	2 8 0	...	...	2 12 0	...	...
47	Dadu	2 4 0	...	...	2 8 0	...	...
48	Johi	2 10 0	...	...	2 14 0	...	...
	AVERAGE ...	2 8 9	4 6 6	...	2 11 11	4 11 10	...
	Sukkur district.						
49	Mirpur Mathelo ...	2 9 3	3 4 0	..	2 13 0	3 8 0	...
50	Ubauro ...	3 0 0	3 10 0	...	3 4 6	4 0 0	...
51	Ghotki ...	2 10 0	3 8 0	...	2 12 0	4 0 0	...
52	Pano Akil ...	2 4 0	...	...	2 8 0	3 5 0	...
53	Ghari Yasin ...	2 5 0	3 11 5	...	2 9 0	3 15 0	...
54	Rohri	2 8 0	2 8 0	...	2 10 8	2 10 8	...
55	Shikarpur ...	2 4 3	2 12 0	..	2 8 10	3 0 0	...
56	Sukkur ...	2 9 9	2 15 6	...	2 11 9	3 3 0	...
	AVERAGE ...	2 8 3	3 3 0	...	2 11 9	3 7 2	...
	Upper Sind Frontier.						
57	Jacobabad ...	2 8 0	4 2 0	...	2 8 0	4 2 0	...
58	Shahdadkot ...	2 8 0	...	...	2 8 0	...	...
59	Thul	3 1 0	4 3 0	...	3 5 0	4 7 0	...
60	Kandhkot ...	3 0 0	4 0 0	...	3 4 0	5 0 0	...
61	Kashmore ...	2 14 0	4 0 0	...	3 1 0	4 0 0	...
	AVERAGE ...	2 12 7	4 1 3	...	2 14 10	4 6 3	...
	AVERAGE OF THE PROVINCE	2 9 0	3 14 3	2 5 7	2 14 9	4 3 1	3 0 1

C. CLIFFORD,

Superintendent of Salt and Excise in Sind.

APPENDIX VII.

Statement showing details of cases of salt smuggling dealt with by the Salt Department in Sind during the year 1924-25 contrasted with the year 1923-24.

District.	Nature of offence.																			
	Illicit manufacture.				Smuggling from foreign territory.				Illicit removals from Deposits and Works.				Miscellaneous.				Total.			
	1923-24.		1924-25.		1923-24.		1924-25.		1923-24.		1924-25.		1923-24.		1924-25.		1923-24.		1924-25.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s t.		Mds. s. t.		Mds. s. t		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Karachi ...	...	...	...	..	1	0 33 0	...	...	13	2 17 30	11	2 8 66	3	1 6 0	19	1 19 64	17	4 16 30	30	3 28 50
Hyderabad ..	2	0 33 0	...	...	..	...	...	...	2	0 15 0	4	9 31 0	...	..	...	...	4	1 8 0	4	9 31 0
Nawabshah ...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Thar Parkar.	...	...	...	...	...	...	...	...	2	1 29 0	5	23 3 42	1	0 0 12½	...	..	3	1 29 12½	5	23 3 42
Sukkur ..	...	...	...	...	...	...	...	...	...	...	1	0 7 0	...	...	...	...	...	...	1	0 7 0
Larkana ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Sind Frontier.	...	..	...	...	2	0 0 43	...	...	..	...	4	0 9 30	...	...	...	...	2	0 0 43	4	0 9 30
Total ...	2	0 33 0	...	..	3	0 33 43	...	...	17	4 21 30	25	35 19 58	4	1 6 12½	19	1 19 64	26	7 14 5½	44	36 39 42

Districts.	Result of prosecutions.										Total estimated value of confiscations.		Fines realised.	
	No. of persons arrested.		No. of persons convicted.		No. of persons acquitted.		Percentage of convictions on No prosecuted.		No. of cases reversed on appeal or revision.					
	1923-24.	1924-25.	1923-24.	1924-25.	1923-24.	1924-25.	1923-24.	1924-25.	1923-24.	1924-25.	1923-24.	1924-25.	1923-24.	1924-25.
											Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi	17	30	17	30	...	...	100·0	100·0	...	...	14 12 6	...	141 0 0	197 0 0
Hyderabad	4	11	4	11	...	...	100·0	100·0	...	...	4 1 6	31 11 9	40 0 0	145 0 0
Nawabshah	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Thar Parkar	3	5	3	5	...	...	100·0	100·0	...	...	5 6 9	42 14 0	67 0 0	165 0 0
Sukkur	...	2	...	2	...	...	...	100·0	...	...	...	0 12 6	...	13 0 0
Larkana	...	...	...	...	...	...	...	...	...	...	...	...	..	...
Upper Sind Frontier	3	4	3	4	...	...	100·0	100·0	...	...	0 1 0	0 13 6	9 0 0	65 0 0
Total ...	27	52	27	52	...	...	100·0	100·0	...	...	24 5 9	76 3 9	257 0 0	585 0 0

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

KARACHI: THE COMMISSIONER'S PRINTING PRESS.

ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT IN SIND

FOR

1925-26.

Prepared in the office of the Superintendent of Salt and Excise in Sind, Karachi.

BY AUTHORITY

Price: Re. 1 *or* 1s. 9*d*.

CALCUTTA:
GOVERNMENT OF INDIA CENTRAL PUBLICATION BRANCH.
1926

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No. P.-476-E of 1926.

GENERAL DEPARTMENT.

Office of the Commissioner in Sind,

Government House, Karachi, 27th September 1926.

Subject.—Administration Report of the Salt Department in Sind for the year 1925-26.

MEMORANDUM.

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the Administration of the Sind Salt Department for the year 1925-26.

Production, imports and issues.

2. The year has been marked by a decrease from last year's figures both in production and issues, in the former case to the extent of 51,000 maunds and in the latter 40,000 maunds. The decrease in out-turn was chiefly confined to sea-salt and was due to a reduction in the number of pans licensed during the year, on account of the probability of lesser demand owing to the size of the stocks left over from the previous year, and the opening of private salt works.

The decrease in issues relates wholly to Maurypur Salt Works and is accounted for by the fact that the dealers, expecting a rise in duty with effect from 1st April 1925, made large purchases towards the end of the preceding year and increased their stocks of salt. If the issues from the Maurypur Salt Works are compared with those of the year before last, and the two years preceding it, it will be seen that they have in reality returned to the normal.

Imports of salts from the Punjab fell to 18,700 maunds, a reduction of 37,800 maunds. The decrease is due to the accummulated stocks of Punjab salt imported last year which were available for consumption during the year under report; it will be noticed from last year's report that the imports rose in that year from 15,700 to 56,500 maunds. The imports by sea rose by about 19,000 maunds, which includes 16,000 maunds of German salt, which was originally intended for Calcutta but was dumped at Karachi for lack of freight to the former port. This was an accidental import. The purchasers obtained it at a very low price but have not, it is understood, been able to dispose of it.

The average consumption of salt in the province worked out to 11·78 lbs. per head per annum against 13·6 lbs. in the previous year. The average being calculated on the total issues and imports from all sources, which decreased during the year for the reasons shown above, the apparent drop was inevitable.

1923-24	10·30
1922-23	10·99
1921-22	10·41

The per capita consumption however when compared with that for the three years ending 1923-24 (noted in the margin) may be regarded as satisfactory.

3. The gross receipts of the year fell from Rs. 7·14 lakhs to 6·99 lakhs. The expenditure also fell by Rs 16,000 which approximates with the decrease in receipts. The decrease is due to reduced issues and production.

Private Salt Works

4. Out of the two firms granted leases of land for the establishment of private salt works, one, which was allowed to sell salt locally to the extent of 10,000 maunds per mensem until the policy of the Government of India as regards salt is defined, is doing fairly well, and is turning out good salt, while the other did not make any real effort towards establishing the necessary export trade and its lease terminates on the 30th September 1926.

General.

5. The situation regarding the manufacture of sea-salt at Karachi is one of considerable difficulty. There is on the one hand the belief, which is widely held by many members of the mercantile community, that salt of very high quality can be manufactured at Karachi, and that it should properly take the place in the Calcutta market of a portion of the very large amount of foreign salt there imported. The establishment of such an export trade from Karachi to Calcutta would certainly be most desirable. It remains doubtful, however, whether the high initial capital expenditure, and the difficulty of arranging freight can be met and overcome. There is the further question whether, if such an export trade can be established, it should be left to private enterprise entirely or whether a portion of it could properly be reserved for the Government Salt Works. The question will then arise whether the Government Salt Works should properly continue or whether the manufacture of salt, both for consumption outside Sind, and for internal Sind consumption can safely be left to private enterprise, or whether the Government works must continue. If they must continue, the question will then have to be settled whether they should be reorganised, as it is undoubted that the present methods of the Lunaris are inefficient and archaic, at least to meet present conditions. Pending the

settlement of these questions, the reorganisation of the Maurypur Works has been held up, and the dispensary and hospital, which are very desirable have not been constructed. The only private salt work which is doing anything, that at Beacon Hill, is at present allowed to sell 10,000 maunds locally, but this is entirely a temporary arrangement pending the building up of an export trade, which the conditions of the lease bind the private Company to work up to within a stated number of years. There are also questions of some doubt regarding the ownership of the land on which the private works stand. The whole question is under considerarton.

As regards the manufacture of salt outside Karachi, the year has been free from complaints, and the statement of offences does not call for remarks.

P. R. CADELL,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

No. P-1 of 1926.

Sind Salt & Excise Department.

Superintendent's Office,

Karachi, dated 13th September 1926.

From

H. M. KIRKWOOD, Esquire,

Superintendent of Salt and Excise in Sind.

To

THE COMMISSIONER IN SIND.

Subject.—Salt Administration Report 1925-26.

Sir,

I have the honour to submit the annual report on the Administration of the Salt Department in Sind for the financial year 1925-26.

Introduction.

I.—Control.

2. The department controls the production of salt at the undermentioned salt sources and its issue to the public, and is charged, further, with watching the numerous natural salt deposits in Sind, the prevention and detection of illicit manufacture and smuggling of salt and the protection generally of the Salt revenue.

Duties of the department.

Maurypur (near Karachi; brine salt); Saran (in Diplo taluka, Thar Parkar district; deposit salt) and Darwari (near Dilyar, Khipro taluka, Thar Parkar district; deposit salt).

Sources of supply.

3. Charge of the Department was held by Mr. C. Clifford throughout the year.

Personnel: Appendix 1.

Three appointments of Assistant Inspectors for Country liquor Warehouses at Karachi, Kotri and Sukkur were transferred from the Executive to the clerical line with effect from 1st March 1925.

A temporary establishment of 1 Assistant Inspector, 1 Clerk and 15 petty officers and men was sanctioned for Private Salt Works at Maurypur and 4 peons for the Second Extension, Maurypur Salt Works, were sanctioned for 6 months.

Shikarpur Town was separated from Shikarpur Circle and was placed in charge of an Assistant Inspector *vide* Commissioner in Sind's No. 8779-X., dated the 30 September 1925.

No other changes of importance took place in the personnel, which forms part of the establishment of the combined Salt and Excise Department. Details of the establishment are given in Appendix I. It includes 3 Inspectors, 2 Assistants Inspectors and 59 men of lower ranks stationed at Salt Works and 3 Inspectors, 4 Assistants Inspectors and 32 men engaged exclusively on Excise duties at the Distillery, Warehouses and Examining Excise Office, &c. The duties of the remainder embrace the protection of both Salt and Excise Revenue.

Changes introduced.

4. The following changes were introduced during the year under report :—

(1) Two Private Salt Works were opened, *viz.*, the Beacon Hill Salt Works and the Sind Salt and Chemical Works. The former was licensed to manufature and sell salt in Sind under certain restrictions and the other to export only.

(2) Temporary establishments for guarding the Salt Works were appointed *vide* G. R. R. D. No. 5094/24, dated the 30th November 1925.

II.—Local Production, Imports and Issues.

Manufacture; Appendix II, column 4.

5. The out-turn of Salt at the Salt Works in Sind, during the year compares as follows with that of the previous years :—

Salt Works.	1922-23.	1923-24.	1924-25.	1925-26.	Variations in 1925-26 as compared with 1924-25.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
Maurypur Salt Works.	242,117	311,869	448,531	329,282	−119,249
Sind Salt and Chemical Works.	...	..	...	*6,218	+ 6,218
Beacon Hill Salt Works.	...	...	...	38,982	+ 38,982
Darwari Salt Deposit...	...	100	9,023	*14,800	+ 5,777
Saran Salt Depot ...	22,593	16,524	21,800	39,190	+ 17,390
Total ...	264,710	328,493	479,354	428,472	−50,882

*Estimated quantity.

The decrease in production at the Government Salt Works, Maurypur, is due to a decrease in the number of pans licensed during the year and the opening of Private Salt Works. The Beacon Hill Salt Works and the Sind Salt and Chemical Works were opened in July 1925. The figures shown in the foregoing table in the case of the Beacon Hill Salt Works do not represent the total manufacture during the year under report but issues only as no account of the salt manufactured has been maintained by the proprietors. The difference between output and issues is however small. The Sind Salt and Chemical Works did no business and the salt stored on their platforms is estimated to be 6,218 maunds. No accounts were maintained of the salt stored. The out-turn at Darwari represents the quantity excavated of which 2469 maunds were actually weighed into store the remainder having been left over for the current year. At Saran more salt was excavated as larger sales were anticipated.

6. Punjab Salt is consumed chiefly in the Sukkur and the Upper Sind Frontier districts. This year Karachi imported 550 maunds of Khewra salt for which duty and other charges were paid in Sind. Upper Sind also imported 1,8131 maunds as against 55,924 maunds in the previous year. The decrease is due to stocks of Punjab Salt accummulated during the previous year and consumed during the year under report.

Imports of Punjab Salt: Appendix II, column 11.

7. The quantity of Salt imported by sea during the year amounted to about 20,889 maunds. The large increase was due to a consignment of German salt which was originally meant for Calcutta but owing to lack of freight was dumped at Karachi.

Imports by sea: Appendix II, column 12.

Duty was realized on 4,992 maunds of salt by the Customs, the remainder was held in Customs Bond.

Issues to the public: Appendix II, column 6.

8. The issues of salt to the public during the year compare as follows with those of the previous three years :—

Salt Work or Depot.	1922-23.	1923-24.	1924-25.	1925-26.	Variations in 1925-26 as compared with 1924-25.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
Maurypur Salt—					
Government Salt Works ...	1,92,622	3,54,554	4,42,778	*3,62,988	−40,810
Beacon Hill Salt Works ...	...	...	...	38,980	
Sind Salt and Chemical Works.	...	...	...	...	...
Karachi Salt Depot ...	1,62,212	...	...	...	...
Sukkur Salt Depot ...	9,224	6,078	...	...	...
Saran Salt Depot ...	24,028	17,252	23,859	25,008	+ 1,149
Darwari Salt—					
Darwari Salt Deposit ...	17,558	19,851	16,962	14,120	...
Dilyar Depot	...	...	...	2,895	+ 53
Total ...	4,05,644	3,97,735	4,83,599	4,43,991	− 39,608

* Excludes issues to the Khairpur State (see para 10).

The demand on the Maurypur salt has returned to normal. The variations at Dilyar and Saran are so small that no explanation is called for.

Local consumption.

9. The consumption of salt in the Province, including consignments imported by sea and Punjab rock salt, amounted to 4,70,833 maunds as against 5,41,534 in the preceding year. The details are :—

	Maunds.
Sind salt	443,991
Punjab salt	18,681
German salt imported by sea ...	3,169*
Other salt imported by sea ...	4,992
Total ...	470,833

* Imported and kept in bond 15,897 maunds but cleared from bond for home consumption only 3,169 maunds.

This compares as follows with the consumption during the preceding four years :—

1921-22.		1922-23.		1923-24.		1924-25.		1925-26.	
Total	Per Capita.	Total.	Per Capita.	Total.	Per Capita.	Total.	Per Capita.	Total.	Per Capita.
Maunds.	Lbs.	Maunds.	Lbs.	Maunds.	Lbs.	Maunds.	Lbs	Maunds.	Lbs.
415,117	10·41	438,189	10·99	410,459	10·30	541,534	13·6	470,833	11·78

Consumption in this case means issues from local salt sources and imports from outside the Province. There has probably been no decrease in actual consumption as compared to the preceding year's figures. The difference is due to the varying quantities held in stock by merchants at the end of the year.

Issues to Khairpur State: Appendix II, column 7.

10. Salt is issued to the Khairpur State from the Government Salt Works at Maurypur at cost price, free of duty. The demand during the year dropped by 482 maunds.

The following were the issues to Khairpur during the last five years :—

	Maunds.
1921-22	19,220
1922-23	19,220
1923-24	19,840
1924-25	20,514
1925-26	20,032

Closing balances: Appendix II, column 10.

11. Production at Maurypur decreased during the year the reasons for which are given in para. 5 *ante*.

At Saran the balance of salt in stock was larger owing to the increased output.

At Darwari the balance held in stock was not decreased, excavation was proceeding at the end of the year and a quantity estimated at 12,331 maunds remained unstored on the 31st March 1926.

III.—Financial Results.

Revenue: Appendix III-A.

12. The gross receipts during the year 1925-26 compare as follows with those of the the previous four years :—

1921-22	Rs. 6,41,224
1922-23	„ 6,41,957
1923-24	„ 11,57,269
1924-25	„ 7,14,290
1925-26	„ 6,99,166

The decrease of Rs. 15,124 comprises—

A decrease under—

	Rs.	Rs.
(1) Duty and cost price due to decreased issues	42,400	
An increase under—		
(1) Duty on salt imported by sea ...	6,243	
(2) Miscellaneous receipts ...	3,461	
		9,704
(3) Refunds	17,572	
		17,572
(4) Net decrease		15,124

13. Appendix III-B shows the expenditure in detail on the combined Salt and Excise Department, and the abstract (Appendix III-C) shows how the share of this expenditure which is debitable to Salt is calculated.

Expenditure Appendix III-C.

There was a net decrease of approximately Rs. 15,898, the following being the principal variations :—

	Rs.	Rs.
A decrease under—		
(1) Supplies and Services ...	312	
(2) Contingencies and special charges due to decreased production	22,315	
		22,627
Increase under—		
(1) Establishment charge ...	3,038	
(2) Allowances	3,691	
		15,898

Net revenue.

14. The net revenue realised compares as follows with that of the previous year :—

Year.	Receipts.	Expenditure.	Net revenue.	Percentage of charges to gross revenue.
	Rs.	Rs.	Rs.	Rs.
1924-25 ...	7,14,290	1,77,813	5,36,477	24·9
1925-26 ...	6,99,166	1,61,914	5,37,252	23·2

The percentage of charges on gross receipts is not to be taken as representing the true relation between the revenue derived from Sind salt and the cost of collecting and protecting it. In receipts are included recoveries on behalf of salt manufacturers and transporters. The disbursement of the amounts so recovered appears under "Expenditure" but the inclusion of those items throws the ratio between revenue and expenditure out. The correct percentage of expenditure on revenue on the year's transactions is calculated as follows :—

Revenue 1925-26.

	Rs.	Rs.
Duty on 4,43,991 maunds of salt issued during the year (excluding salt imported by sea and land)	5,52,087	
Receipts from establishment charges recovered in the issue price of salt ...	45,029	
Miscellaneous receipts	7,623	
		6,04,739
Deduct refunds	4,426	
		6,00,313

Expenditure 1925-26.

Salaries and allowances	58,850	
Postage and telegrams	762	
Conservancy and pay of menials ...	665	
Works (interest on capital expenditure connected with the production of salt).	18,006	
Maintenance of works	3705	
Contingencies	4,495	
Interest at 6 per cent. on value of reserve stocks	840	
Value of salt lost by wastage ...	1,176	
		88,499
Percentage of expenditure on revenue ...	14·7	
Do. do. in 1924-25 ...	12·3	

IV.—Salt Manufacture.

Maurypur Salt Works.

15. Of 428,472 maunds of salt manufactured in Sind in 1925-26 (see para. 5 above) 329,282 maunds were produced at the Government Salt Works at Maurypur, situated on the coast 7 miles west of Karachi. Maurypur salt is obtained from sub-soil brine collected in pits sunk

on the foreshore between ordinary and high tide levels. The number of evaporating pans licensed during the year was 138 in the old works and (for four months) 20 pans in the Second Extension as compared with 138 in the old works and (for six months) 40 pans in the Second Extension in the preceding year. There were no restrictions on the output of salt during the year.

The rainfall during the year was 5′-5″ as against 2 inches and 44 cents in the previous year.

The loss by wastage amounted to 5,403 maunds as compared with 5,148 maunds in 1924-25. Calculated on the average monthly closing balance the wastage loss works out to 7·1 per cent. which may be regarded as satisfactory. The loss in the previous three years was :—

1922-23 ...	...	10·00 per cent.
1923-24 ...	...	7·89 „
1924-25 ...	...	4·2 „

The quality of salt produced during the year was on the whole satisfactory. Only two lunaris turned out bad salt which was refused but which they were allowed to sell to tanneries direct in accordance with order from the Commissioner in Sind on payment of duty and other charges excepting the manufacturing and storage charges.

Two Private Salt Works were licensed during the year.

Beacon Hill Salt Works.

These works are about 1½ miles south-east of the Government Salt Works at Maurypur. The salt produced is of good quality and finds a ready market locally at the same rate as that of Government salt. Manufacture is on the same principle as at the Government works, that is from sub-soil brine. Issues of salt from these works for sale in Sind have been restricted to 10,000 maunds per mensem until the policy of the Government of India as regards salt is defined.

Sind Salt and Chemical Works.

Part of the Government Salt Works (the 1st extension) was leased out to this firm in 1923 with the object of encouraging export to Calcutta. The lessees commenced work in July 1925 and about 6,218 maunds of salt were manufactured which they have not yet disposed of. Their lease terminates on the 30th September 1926.

For statistics of manufacture and issues at the Government Salt Works, see paras 5 and 8.

Manufacturing and storage charges.—There were no changes in the manufacturing charges which were—

	Rs.	a.	p.	
In the old works	0	1	9	per maund.
Second Extension	0	1	6	Do.

Storage is by contract, the rate being 5 pies per maund.

Earnings of lunaris.—The aggregate earnings of lunaris amounted to Rs. 34619-12-4 as against Rs. 47206 in the preceding year. The average remuneration per pan was Rs. 20-0-6 per mensem as against Rs. 24-14-4 in 1924-25.

Maurypur village.—The administrative sanction of Government to the construction of a combined hospital and dispensary at Maurypur was received during the year 1924-25 but owing to lack of funds its construction could not be taken in hand during the year under report. The contribution to the Maurypur Local Fund, instituted in January 1923 (Government Resolution No. 7791, Revenue Department, dated the 17th May 1923,) amounted during the year to Rs. 4 903-1-8.

The population of the village is about 1000 souls. There were 22 births as against 20 during the previous year while the mortality was 12 as against 13 in 1924-25. The attendance at the village Municipal school which teaches upto the 5th standard (vernacular) rose from 49 to 50. The result of the annual examination was not at all satisfactory. Out of 42 boys appearing only 32 passed.

Darwari Salt Deposit.

16. This is a deposit of practically pure salt, situated in the Khipro taluka of Thar Parkar district about 20 miles north of Dhoro Naro station on the Jodhpur Railway. About 14,800 maunds of salt were excavated during the year *vide* para. 5. The depot attached to this deposit is situated at Dilyar, 6 miles away. Issue continued to be made upto 30th November 1925 from stocks at the deposit and from 1st December 1925 from the depot where stocks of salt had been lying since 1918.

The salt produced here is the best in Sind and is probably not surpassed anywhere in India. Wastage amounted to 8,297 maunds as against nil during the previous year. The wastage is due to the salt having been stored since 1918.

Saran Salt Deposit.

17. This deposit is in Diplo, one of the desert talukas of the Thar Parkar district, close to the Runn south of Cutch and 56 miles south of Judho Station on the Mirpurkhas-Jhudo branch of the Jodhpur Railway. It pro-

duces salt of a quality little inferior to Darwari salt and like it ready for sale on excavation. For excavation and issues, with an explanation of variations in 1924-25 (see paras 5 and 8). The rainfall amounted to 1·76 inches as against 13·9 in the previous year and the storage loss was 1,182 maunds this year as compared with 1,156 in the previous year. The stocks of the previous year were exhausted during the year under report so that the losses due to the rainfall in 1924-25 could only be brought to account in 1925-26. Owing to its remoteness this deposit serves only the immediate vicinity within a radius of about 80 miles.

V.—Salt Supply.

Transport of salt from the Works to merchants.

18. There was no change in the system of transport which is by contract.

The cost of conveyance between the Government Salt Works at Maurypur and Karachi during the year under report and the previous four years was—

Year.	Cost of transport per maund between Government Salt Works, Maurypur, and		
	Karachi.	Karachi Bunder station for despatch to	
		Sukkur Salt Depot.	Mofussil dealers and Khairpur State.
1922-23 (From 1st March 1922 to 31st December 1922.)	30 pies ...	24½	...
1922-23 (From 1st January 1923 to 31st March 1923.)	21·12 pies ...	...	21·12 pies.
1923-24	21·12 pies ...	...	21·12 pies.
1924-25	21 pies ...	...	21 pies.
1925-26	20 „ ...	...	20 „

19. Since the closure of the Karachi Salt Depot the Salt Transport Contractor is under the terms of his contract responsible for any transit-loss. There is therefor none to account for.

Saran and Darwari salt was issued to traders direct from he works.

VI.—Salt Prices.

20. The issue price of salt at the Government Salt Works at Maurypur, Saran and Darwari remained unchanged. At Dilyar the issue price was increased from the 1st December 1925 by 2 annas over the Darwari price on account of transport charges from the Deposit to the Depot.

Appendix V compares the realizations from the sales of salt at the various salt works with the expenditure calculated as laid down in the Government of India Resolution No. 326, dated the 17th January 1882, (Finance and Commerce Department.)

VII.—Use of Salt in Industries.

Fish curing operations.

21. There was no demand for salt at concession rate for fish curing during the year. The quantity of duty paid salt issued to fish curing yards amounted to 1,560 maunds as against 5,450 in 1924-25.

Tanneries.

22. The number of tanneries using duty free salt was 7 as compared with 4 during the preceding year. The quantity issued and the refunds of duty paid were—

Year.	Quantity in Maunds.	Duty refunded.
1924-25	3,920+176 *	Rs. 4,083
1925-26	2,560+142 *	„ 4,158

23. Fifty-nine cases under the Salt Act were detected as against 44 in the previous year. The cases were of possession of illicit salt and the total amount of salt seized was 13 maunds 36 seers and 9½ tolas as against 36 maunds 39 seers and 42 tolas in the year 1924-25.

24. Owing to my recent transfer to Sind, I regret, I am unable to offer any remarks on the general work of the establishment.

25. The following statements are attached :—

I.—Establishment.

II.—Manufacture, issues, &c.

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* Represents refuse salt issued at 1 anna per maund.

III.—Receipts and expenditure.

IV.—Issue-prices of salt.

V.—Comparison of the realizations from the issue-prices of salt with the expenditure on its production and supply.

VI.—Market-prices of salt.

VII.—Offences.

I have the honour to be,
Sir,
Your most obedient servant,

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX I.

Statement showing the sanctioned strength of the establishment of the Combined Salt and Excise Department in Sind 1925-26.

Designation.	Pay per mensem.																				Total.
	Rs. 900— 40— 1,100.	Rs. 400— 20— 500.	Rs. 350 —10— 400.	Rs. 220— 10— 300.	Rs. 150— 10/2— 220.	Rs. 105— 5— 145.	Rs. 85— 5/2— 100.	Rs. 125— 5— 160.	Rs. 105- 5— 145.	Rs. 105- 5— 140.	Rs. 85— 5/2- 100.	Rs. 30— 5/2- 80.	Rs 30-- 5/2- 60.	Rs. 25.	Rs. 20.	Rs. 30.	Rs. 25.	Rs. 24.	Rs. 22.	Rs. 20.	Rs. 18.	
Superintendent of Salt and Excise in Sind ...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	1
Deputy Superintendents of Salt and Excise ...	..	1	2	...	...	...	..	...	...	...	...	...	...	...	...	..	...	..	...	..	...	3
Inspectors	...	...	...	4	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17
Assistant Inspectors ...	...	..	...	...	..	10	(a) 15	...	...	...	...	...	..	...	...	..	...	...	...	...	...	25
English Writers (Clerks) ...	...	...	...	...	...	...	...	1	2	1	10	19	(b) 5	...	...	...	...	...	...	...	...	38
Mounted Havaldars ...	...	..	...	...	...	...	...	...	...	...	...	...	...	8	...	..	...	...	...	...	...	8
Mounted Peons ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	35	...	...	...	..	...	...	35
Dismounted Havaldars ...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	1	4	..	...	...	...	5
Do. Naiks ...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	(c) 6	26	...	...	32
Do. Peons ...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	..	(d)38	157	195
Total ...	1	1	2	4	13	10	15	1	2	1	10	19	5	8	35	1	4	6	26	38	157	359

(a) Includes 1 temporary appointment ... }
(b) Do. do. do. ... } For Private Salt Works at Maurypur *vide* Government Resolution No. 5094/24 of 30th November
(c) Do. do. do. ... } 1925, Revenue Department.
(d) Do. 11 do. do. ... }

and 4 more temporary appointments ... } For Second Extension, Maurypur Salt Works, *vide* Government Resolution, Revenue Department, No. 24-C., dated 23rd December 1925.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX II.

Statement showing local operations and details of salt imported into the Province during the years 1924-25 and 1925-26.

Place of supply or importation.	Year.	Receipts.			Issues.					Importation.		Remarks.
		Opening balance.	Salt manufactured or excavated.	Other receipts.	Salt sold.	To H. H. the Mir of Khairpur State.	Other issues.	Loss by wastage.	Closing balance.	By land.	By sea.	
1	2	3	4	5	6	7	8	9	10	11	12	13
		Mds.	Mds.	Mds.	Mds.	Mds.	Md. s	Mds. s.	Mds.	Mds.	Mds.	
Maurypur Salt Works	1925-26	1,29,541	3,29,282*	...	3,62,988*	20,032	0-2‡	5,402-38	70,400	..	...	* Includes 138 Mds. of rejected Salt.
	1924-25	1,49,369	4,48,531	81	4,42,778	20,514	...	5,148	1,29,541	...	...	
Beacon Hill Salt Works	1925-26	...	38,981-20	...	38,980	...	1-20‡	...	...	...	...	
	1924-25	...	...	...	...	..	...	..	...	...	...	
Sind Salt and Chemical Works.	1925-26	...	6,218	...	...	...	...	...	6,218	..	...	‡ Samples
	1924-25	...	...	..	...	...	...	...	...	...	...	
Saran Salt Depot	1925-26	33,230	39,190	...	25,008	...	...	1,182	46,230	...	...	† Excavated an estimated quantity of 14,800 Mds. but stored only 2,469 Mds.
	1924-25	36,445	21,800	...	23,859	..	...	1,156	33,230	...	...	
Darwari Salt Deposit	1925-26	22,396	2,469†	21	14,120	...	...	8,297	2,469	...	...	
	1924-25	30,335	9,023	...	16,962	...	..	...	22,396	...	...	
Dilyar Salt Depot	1925-26	13,667	...	...	2,895	..	...	...	10,772	...	...	
	1924-25	13,667	...	...	...	...	...	...	13,667	...	...	
Karachi ...	1925-26	...	...	...	...	...	...	...	...	550	4,992+15,897§	§ German Salt, See Para 7.
	1924-25	...	...	...	...	..	...	..	...	...	1,725	
Sukkur district	1925-26	...	...	...	...	...	...	...	...	14,300	...	
	1924-25	...	...	...	...	...	...	...	...	55,924	...	
Larkana do.	1925-26	...	...	...	...	...	...	...	...	3,831	...	
	1924-25	...	...	...	...	...	...	...	...	556	...	
Total	1925-26	1,98,834	4,16,141	21	4,43,991	20,032	2	14,882	1,36,089	18,681	20,889	
	1924-25	2,29,816	4,79,354	81	4,83,599	20,514	...	6,304	1,98,834	56,480	1,725	

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX III.

Statement showing receipts and expenditure of the Salt Department in Sind for the year 1925-26 compared with those of the year 1924-25.

No.	Items.	1924-25.	1925-26.
	A.—RECEIPTS.	Rs.	Rs.
1	Proceeds of sale of Salt to the public from Salt Works in Sind—		
	(i) Duty	5,69,344	5,52,087
	(ii) Manufacturing charges (proceeds of sale of Government Salt.)	42,897	42,405
	(iii) Storage charges	10,625	10,555
	(iv) Establishment charges ...	49,863	45,029
	(v) Conveyance charges	46,334	39,650
	(vi) Railway freight	...	...
	(vii) Cost price of Maurypur Salt ...	4,566	...
		7,23,629	6 89,726
2	(i) Duty on salt imported by land ...	...	...
	(ii) Do. sea ...	...	6,243
3	Proceeds of sale of Salt to Khairpur State.	8,497	*
4	Miscellaneous receipts (Maurypur Local Fund).	4,162	7,623
		73,6,288	70,3,592
	Deduct Refunds— (1924-25. Rs. / 1925-26. Rs.)		
	To Tanneries ... 4,083 / 4,157-12		
	To Salt Merchants. 17,915 / 267-13		
		21,998	4,426
	Net Receipts ...	7,14,290	6,99,166
	B.—EXPENDITURE.		
1	Salaries and Establishment—		
	Pay of Gazetted Officers	24,731	28,221
	Duty Allowance to Superintendent of Salt and Excise in Sind.	1,800,	1,800
	Tentage Allowance to Superintendent of Salt and Excise in Sind.	545	561

* Included in 1.

No.	Items.	1924-25.	1925-26.
	B.—EXPENDITURE—*contd.*	Rs.	Rs.
1	Salaries and Establishment—*contd.*		
	Pay of Establishment	1,39,614	1,50,352
	Compensatory Allowance to Gazetted Officers.	529	585
	Temporary Provisional Allowance (Local Allowance).	6,327	5,236
	Pay to Temporary establishment of the Excise Bureau and Temporary Provisional Allowances.	1,077	...
	House-rent Allowance	3,912	3,934
		1,78,535	1,90,689
2	Allowances—		
	Travelling Allowance to Gazetted Officers.	2,215	3,597
	Travelling Allowance to establishment including fixed Conveyance Allowance.	26,413	38,526
	Fixed Conveyance Allowance to Gazetted Officers.	1,320	1,890
	Permanent T. A. to Supdt. of Salt and Excise in Sind.	...	700
		29,948	44,713
3	Supplies and services—		
	Rewards	6,089	6,532
	Petty construction and repairs ...	...	2,127
	Major and Minor Works	12,721	9,006
	Other charges—		
	Postage, telegrams and bearing charges.	2,618	3,049
	Conservancy charges	1,792	1,860
	Pay to menials	743	800
		23,963	23,374
4	Contingencies and Special charges—		
	Purchase price of Salt	48,068	36,457
	Storage of Salt	10,826	8,632
	Conveyance of Salt	50,523	40,212
	Thatching of salt heaps and coir ropes	165	181
	Cleaning of trenches	612	...

No.	Items.	1924-25.	1925-26.
	B.—EXPENDITURE—*contd.*	Rs.	Rs.
4	Contingencies and special charges—*concld.*		
	Destruction of salt	27	...
	Repairs to salt platforms, Government wells, scales, &c.	919	3,055
	Purchase of baskets	100	...
	Petty supplies and stationery ...	4,178	5,931
	Repairs to and purchase of dead stock...	3,669	903
	Water-supply	2,364	2,442
	Clothing to Petty Officers and peons ...	2,213	2,275
	Carriage of tents and records ...	423	941
	Hot weather establishment ...	661	787
	Rent, rates and taxes	2,188	3,872
	Purchase of locks	...	...
	Telephone charges	650	650
	Conveyance of Excise Opium ...	2,742	2,435
	Lighting charges	86	119
	Office expenses	...	63
	Cost of Opium supplied to the Excise Department.	1,80,540	1,58,956
		3,10,954	2,67,911
	GRAND TOTAL ..	5,43,400	5,26,687

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX III.

C.—Expenditure (distribution over Salt and Excise).

Year.	Salaries and establishment.	Allowances.	Supplies and services			Other charges combined Salt and Excise.	Contingencies and Special charges.			Cost of Opium supplied to Excise Department.	Total expenditure of the combined Salt and Excise Department.	Total charge debitable to "III-Salt."
			Rewards.	Construction and repairs.			Salt (*i.e.* purchase storage, conveyance and freight charges).	Combined Salt and Excise.	Conveyance of Excise Opium			
				Salt.	Excise.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1924-25	1,78,535	29,948	6,089	9,056	3,665*	5,153	1,11,240	16,432	2,742	1,80,540	5,43,400	...
Portion chargeable to "III-Salt" ...	44,634†	7,487†	...	9,056	...	1,288†	1,11,240	4,108†	...	...	...	1,77,813
1925-26	1,90,689	44,713	6,532	6,972	4,161	5,709	88,537	17,983	2,435	1,58,956	5,26,687	...
Portion chargeable to "III Salt" ...	47,672†	11,178†	1,633	6,972	...	1,427†	88,537	4,496†	...	...	...	1,61,915

* Includes expenditure on repairs of the Old Salt Warehouse at Sukkur now used for Excise purposes.

† One-fourth of the total expenditure under these heads on the Combined Salt and Excise Department (*vide* Government Resolution, Revenue Department, No. 1609-C., of 8th March 1924).

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX IV.

Statement of the issue-price of salt at Salt Works and Depots in Sind during 1925-26.

Head.	Maurypur Salt *ex* Maurypur Salt Works.						Treaty price of Maurypur Salt supplied to Khairpur State.						Darwari Salt *ex* Dilyar Salt Depot.			
	On 31-3-25.			1-4-25 to 31-3-26.			On 31-3-25.			1-4-25 to 31-3-26.				1-12-25 to 31-3-26.		
1	2			3			4			5			6	7		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		Rs.	a.	p.
Excise duty	1	4	0	1	4	0		...			...			1	4	0
Cost price		...			...			...			...				...	
Proceeds of sale of Government salt .	0	1	9	0	1	9	0	1	9	0	1	9			...	
Excavation charges		...			...			...			...			0	0	5
Carriage charges	0	1	9	0	1	8	0	1	9	0	1	8		0	2	0
Storage charges	0	0	4½	0	0	5	0	0	4½	0	0	5		0	0	4
Establishment charges	0	1	8⅓	0	1	8½	0	1	8⅓	0	1	8½		0	2	2
Other items (Maurypur Local Fund) .	0	0	2	0	0	2½	0	0	2	0	0	2½			...	
Total ...	1	9	9	1	9	9	0	5	9	0	5	9		1	8	11

No issues during 1924-25.

APPENDIX IV.—*concluded.*

Head.	Darwari direct issues *ex* Deposit.						Saran Salt *ex* Saran Salt Deposit.					
	On 31-3-25.			1-4-25 to 30-11-25.			On 31-3-25.			1-4-25 to 31-3-26.		
	8			9			10			11		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Excise duty	1	4	0	1	4	0	1	4	0	1	4	0
Cost price		...			...			...			...	
Proceeds of sale of Government salt ...		...			...			...			..	
Excavation charges	0	0	5	0	0	5	0	0	6	0	0	6
Carriage charges		...			...			...			...	
Storage charges	0	0	4	0	0	4	0	0	3	0	0	3
Establishment charges	0	2	2	0	2	2	0	1	7	0	1	7
Othe items (Maurypur Local Fund) ...		...			...			...			...	
Total ...	1	6	11	1	6	11	1	6	4	1	6	4

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX V.

Statement contrasting realisations from issue price (*ex* duty) with the cost of production during 1925-26:—

Receipts.		Issue.	
Items.	Amount.	Items.	Amount.
	Rs.		Rs.
(1) MAURYPUR SALT WORKS.		(1) MAURYPUR SALT WORKS.	
Issue price (*ex* duty)—		Purchase and storage of salt issued to the public during the year—	
3,62,850 maunds of ordinary salt issued from Maurypur Salt Works direct at Re. 0-5-9 per maund.	1,30,399	Purchase of 3,82,882 Maunds, at Re. 0-1-9 per maund.	41,878
		Storage of 3,82,882 maunds at Re. 0-0-5 per maund.	9,971
20,032 maunds of ordinary salt issued to Khairpur State direct at Re. 0-5-9 per maund.	7,199	Thatching, tools, ropes, baskets and current repairs, &c.	785
138 maunds of rejected salt at Re. 0-1-8¾ (establishment charges only) per maund.	15	Establishment charges (*i.e.*, one-third of the expenditure) on Maurypur establishment—	
		Salaries and allowances Rs. 5,998 ...	6,636
		Supplies and contingencies Rs. 638.	
		Value of 5,403 maunds of salt lost by wastage during the year at Re. 0-2-2 per maund.	732
		Interest at 3½ per cent. per annum on capital expenditure (Rs. 24,447) on the Old Works and at 6 per cent. on (Rs. 2,76,473) on New Works.	17,445
		Interest at 6 per cent, per annum on the value of 75,129 maunds of salt at Re. 0-2-2 per maund (this being the average monthly balance during the year.	610
		Conveyance of 3,82,882 maunds at Re. 0-1-8 per maund.	39,884
		Gain	19,672
Total ...	1,37,613	Total ...	1,37,613
(2) SARAN SALT DEPOT.		(2) SARAN SALT DEPOT.	
Issue price (*ex* duty)—		Purchase and storage of salt—	
On 25,008 maunds of salt issued at Re. 0-2-4 per maund.	3,647	25,008 maunds at Re. 0-0-9 per maund	1,172
		Platform repairs, &c.	60
Carried over ...	3,647	Carried over ...	1,232

APPENDIX V.

Receipts.		Expenditure.	
Items.	Amount.	Items.	Amount.
(2) SARAN SALT DEPOT—*concld.*	Rs.	(2) SARAN SALT DEPOT—*concld.*	Rs.
Brought forward ...	3,647	Brought forward ..	1,232
		Establishment (one-third of the expenditure on establishment)—	
		Salaries and allowances Rs. 1,771	2,177
		Supplies and contingencies Rs. 406	
		Value of 1,182 maunds of salt lost by wastage.	55
		Interest at 3½ per cent. per annum on capital expenditure on works executed during the last 32 years.	5
		Interest at 6 per cent. per annum on the value of salt in stock, average monthly balance during the year.	82
		Gain	96
Total ...	3,647	Total ...	3,647
(3) DARWARI SALT DEPOSIT.		(3) DARWARI SALT DEPOSIT.	
Issue price (*ex* duty)—		Purchase, conveyance and storage of 2,895 maunds at Re. 0-2-9 per maund.	498
On 2,895 maunds issued at Re. 0-4-11 per maund.	890	Purchase and storage of 14,120 maunds at Re. 0-0-9 per maund.	662
On 14,120 maunds at Re. 0-2-11 per maund.	2,574	Establishment (*i.e.*, one-third of the expenditure on establishment) at Darwari and Dilyar—	
		Salaries and allowances Rs. 1,621	2,163
		Supplies and contingencies Rs. 542	
		Value of 8,297 maunds of salt lost by wastage.	389
		Interest at 3½ per cent. per annum on capital expenditure on works at Dilyar Rs. 3,234 and at Darwari at 6 per cent. Rs. 2,043.	349
		Interest at 6 per cent. per annum on the value of salt in stock (average monthly balance during the year.)—	
		Darwari ... ... Rs. 13	...
Loss	745	Dilyar ... ... Rs. 135	148
Total ...	4,209	Total ...	4,209

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX VI.

Talukawar statement showing the average selling price of salt in the Province of Sind during the year 1925-26.

No.	Name of taluka.	Wholesale price per maund.									Retail price per maund.								
		Maurypur salt.			Punjab salt.			Deposit salt.			Maurypur salt.			Punjab salt.			Deposit salt.		
	Karachi district.	Rs.	a.	p.	Rs.	a.	p	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1	Karachi ...	1	8	11	...			...			1	14	8	...			..		
2	Ghorabari ...	2	8	0	...			...			3	2	0	...			..		
3	Mirpur Sakro ..	2	8	0	...			..			3	2	0	—			...		
4	Tatta	2	8	0	...			...			2	8	0	...			...		
5	Ketibander ...	2	8	0	...			...			3	8	0	...			...		
6	Sujawal ...	1	10	0	...			...			3	0	0	..			..		
7	Mirpur Bathoro ..	1	10	0	...			...			3	0	0	...			...		
8	Jati	1	10	0	...			...			3	0	0	...			...		
9	Shahbander ...	3	0	0	..			...			3	12	0	...			...		
10	Kotri	2	4	0	...			...			3	2	0	...			...		
11	Manjhand ...	2	4	0	...			...			3	2	0	...			...		
12	Kohistan ...	2	8	0	...			...			3	2	0	...			...		
	AVERAGE ...	2	3	3	...			...			3	0	5	...			...		
	Hyderabad district.																		
13	Hyderabad ...	2	8	0	...			..			3	2	0	...			..		
14	Guni	2	0	0	...			...			2	8	0	...			...		
15	Tando Bago ..		...		...			2	8	0		...		...			3	2	0
16	Badin	2	8	0	..			2	8	0	3	2	0	...			3	2	0
17	Dero Mohbat ...	2	0	0	...			...			2	8	0	...			..		
18	Tando Allahyar ...	2	10	0	...			...			3	6	0	...			...		
19	Hala	2	10	0	...			...			3	6	0	...			...		
	AVERAGE ...	2	6	0	..			2	8	0	3	0	0	...			3	2	0
	Nawabshah distri																		
20	Nawabshah ...	2	8	0	...			...			3	2	0	...			...		
21	Shahdadpur ...	2	8	0	...			...			3	2	0	...			...		
22	Sinjhoro ...	2	8	0	...			...			3	2	0	...			...		
23	Naushahro ...	3	0	0	...			...			3	12	0	...			...		
24	Moro ...	3	0	0	...			..			3	12	0	...			...		
25	Sakrand ...	3	0	0	...			..			3	12	0	...			...		
26	Kandiaro ...	3	0	0	...			...			3	12	0	...			...		
	AVERAGE ...	2	12	7	...			...			3	7	9	...			...		
	Thar Parkar district.																		
27	Mirpurkhas ...		...		...			2	4	0		...		..			3	2	0
28	Jamesabad ...		...		...			2	4	0		...		...			3	2	0
29	Digri		...		...			2	4	0		...		...			3	2	0
30	Umarkot ...		...		...			2	10	0		...		...			2	14	0
31	Khipro ...		...		...			2	8	0		...		...			3	12	0
32	Samaro ...		...		...			2	4	0		...		...			3	2	0
33	Sanghar ...		...		...			2	8	0		...		...			3	12	0
34	Mithi		..		..			1	14	0		...		...			2	6	0
35	Chachro ...		...		...			3	12	0		...		...			4	0	0
36	Diplo		...		...			1	14	0		...		...			2	8	0
37	Nagar Parkar ...		...		...			3	12	0		...		...			5	0	0
	AVERAGE ...		...		...			2	8	7		...		..			3	5	5

APPENDIX VI—*concluded.*

No.	Name of taluka.	Wholesale price per maund.						Retail price per maund.					
		Maurypur salt.		Punjab salt.		Deposit salt.		Maurypur salt.		Punjab salt.		Deposit salt.	
	Larkana district.	Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.	
38	Larkana ...	2 7 0		4 6 0		...		2 8 0		4 8 0		...	
39	Labdarya ...	2 8 0		...		...		2 11 0		...		...	
40	Kambar ...	2 6 0		3 12 0		...		2 8 0		4 0 0		...	
41	Mehar... ...	2 8 0		..		...		2 12 0		...		..	
42	Kakar... ...	2 7 0		...		..		2 9 0		...		...	
43	Warah ..	2 11 0		...		...		2 14 0		...		...	
44	Ratodero ..	2 4 0		3 4 0		...		2 8 0		4 0 0		...	
45	Mirokhan ...	2 10 0		...		...		2 14 0		...		...	
46	Sehwan ...	2 8 0		...		...		2 11 0		...		...	
47	Dadu	2 5 0		...		...		2 8 0		...		...	
48	Johi	2 8 0		...		...		2 10 0		..		...	
	AVERAGE ..	2 7 5		3 12 8		...		2 10 3		4 2 8		...	
	Sukkur district.												
49	Mirpur Mathelo ...	2 8 0		4 0 0		...		2 12 0		4 8 0		...	
50	Ubauro ...	2 4 0		3 8 0		...		2 8 0		4 0 0		...	
51	Ghotki ...	...		2 8 0		...		...		2 10 0		...	
52	Pano Akil ...	3 15 0		...		...		4 3 0		...		...	
53	Garhi Yasin ...	3 8 0		...		...		3 11 0		...		...	
54	Rohri ...	2 6 0		3 6 0		...		2 8 0		3 8 0		...	
55	Shikarpur ...	2 8 0		3 0 0		...		2 8 0		3 0 0		...	
56	Sukkur ...	2 8 0		2 14 0		...		2 8 0		2 14 0		...	
	AVERAGE ...	2 12 9		3 3 4		...		2 15 2		3 6 8		...	
	Upper Sind Frontier district.												
57	Jacobabad ...	2 8 0		3 10 0		...		2 10 0		4 0 0		...	
58	Shahdadkot ...	2 9 0		...		...		2 9 0		..		...	
59	Thul	2 11 0		3 13 0		...		2 13 0		4 0 0		...	
60	Kandhkot ...	3 0 0		4 8 0		...		3 8 0		5 0 0		...	
61	Kashmore ...	3 0 0		...		...		3 2 0		...		...	
	AVERAGE ...	2 12 0		3 15 8		...		2 14 10		4 5 4		...	
	AVERAGE OF THE PROVINCE.	2 9 0		3 10 7		2 8 4		3 0 1		3 15 7		3 3 9	

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

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APPENDIX VII.

Statement showing details of cases of salt smuggling dealt with by the Salt Department in Sind during the year 1925-26 contrasted with the year 1924-25.

District.	Nature of offence.														Total.			
	Illicit manufacture.				Smuggling from foreign territory.				Illicit removals from Deposits and Works.				Miscellaneous.					
	1924-25.		1925-26.		1924-25.		1925-26.		1924-25.		1925-26.		1924-25.		1925-26.		1924-25.		1925-26.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No	Quantity.	No.	Quantity.
		Md. s. t.		Md. s. t.		Md. s. t		Md. s. t.		Md. s. t.		Md. s. t		Md. s. t.		Md. s. t.		Md. s. t.		Md. s. t.
Karachi ...	..	...	...	...	...	...	..	...	11	2 8 66	...	...	19	1 19 64	36	5 10 35	30	3 28 50	36	5 10 35
Hyderabad ... (Sind).	...	...	..	...	...	...	...	...	4	9 31 0	..	...	...	...	6	0 37 65	4	9 31 0	6	0 37 65
Nawabshah ...	...	...	..	...	...	..	...	...	...	...	...	...	...	...	...	...	...	..	...	...
Thar Parkar.	...	...	...	...	..	...	...	...	5	23 3 42	...	...	...	...	9	6 34 25	5	23 3 42	9	6 34 25
Sukkur ...	...	...	...	...	...	...	...	...	1	0 7 0	...	...	...	...	3	0 5 12½	1	0 7 0	3	0 5 12½
Larkana ...	.	...	...	...	...	...	...	...	...	...	...	...	...	...	1	0 0 55	...	..	1	0 0 55
Upper Sind Frontier.	...	..	...	...	...	...	3	0 9 47	4	0 9 30	..	...	...	...	1	0 18 10	4	0 9 30	4	0 27 57
Total ...	...	...	...	...	...	...	3	0 9 47	25	35 19 58	..	...	19	1 19 64	56	13 26 42½	44	36 39 42	59	13 36 9½

APPENDIX VII—(*concld*).

Statement showing details of cases of salt smuggling dealt with by the Salt Department in Sind during the year 1925-26 contrasted with the year 1924-25:—

District.	Result of Prosecutions.										Total estimated value of confiscations.		Fines realised.	
	No. of persons arrested.		No. of persons convicted.		No. of persons acquitted.		Percentage of convictions on No. prosecuted.		No. of cases reversed on appeal.					
	1924-25.	1925-26.	1924-25.	1925-26.	1924-25.	1925-26.	1924-25.	1925-26.	1924-25.	1925-26.	1924-25.	1925-26.	1924-25.	1925-26.
											Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.
Karachi	30	36	30	36	...	.	100·0	100·0	..	..	..	1 0 0	197	186 0 0
Hyderabad	11	6	11	4	...	2 pending	100·0	66·6	...	...	11 9	14 6	145	35 0 0
Nawabshah	...	...	...	...	...	...	...	...	...	...	...	..	...	...
Thar Parkar	5	9	5	8	...	1 pending	100·0	88·8	..	...	42 14 0	17 4 9	165	41 0 0
Sukkur	2	3	2	3	...	...	100·	100·0	..	...	0 12 6	0 7 0	13	21 0 0
Larkana	...	1	...	...	...	1 pending	...	...	...	...	...	0 0 9	...	...
Upper Sind Frontier	4	4	4	4	...	...	100·0	100·0	...	...	0 13 6	2 9 3	65	90 0 0
Total ...	52	59	52	55	...	4 pending	100·0	93·2	...	...	76 3 9	40 4 3	585	373 0 0

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

KARACHI THE COMMISSIONER'S PRINTING PRESS.

ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT IN SIND

FOR

1926-27.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

Prepared in the office of the Superintendent of Salt and Excise in Sind, Karachi.

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Price: As. 14 *or* 1s. 6*d.*

CALCUTTA:
GOVERNMENT OF INDIA CENTRAL PUBLICATION BRANCH.
1927

133835

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No. P-476/E.

GENERAL DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND,

Government House, Karachi, 28th July 1927.

SUBJECT.—Administration Report of the Salt Department in Sind for the year 1926-27.

MEMORANDUM.

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the administration of the Sind Salt Department for the year 1926-27.

Production, imports and issues.

2. There was an increase of 60,000 maunds in output and a decrease of 1,700 maunds in issues. The increase of outturn was confined to sea-salt and was due to the licensing of more pans in order to build up a reserve stock, and also to the removal of restrictions on the output of private salt works; the decrease in the issues calls for no remarks.

Imports of salt from the Punjab fell to 3,000 maunds, a reduction of 15,700 maunds. The decrease is due to the large stocks imported in the two preceding years. Imports by sea fell to 12,400 maunds, a reduction of 8,500 maunds. Last year's high figure was due to the accidental import of 16,000 maunds of German salt.

The average consumption of salt in the province worked out at 11·58 lbs. per head per annum against 11·78 lbs. in the previous year.

Financial results.

3. The gross receipts for the year fell from 6·99 lakhs to 5·35 lakhs. The decline was principally due to the credit system of payment of excise duty introduced during the year under report.

The expenditure shows an increase of 24,000 over the last year's figures and is due to (1) entertainment of temporary establishment for private salt works and (2) construction of a hospital and dispensary at Maurypur.

Private salt works.

4. Under instructions from the Central Board of Revenue the restriction placed on the sales of the Beacon Hill Salt Works were removed and another company formed of lunaris (salt-workers) was granted a lease of land for the establishment of private salt works. Neither of these firms has yet succeeded in placing the salt manufactured by them on the Calcutta market but they are doing fairly well so far as the local market is concerned. Three other firms including one from Calcutta have also applied for the grant of leases of land to manufacture salt. Their applications are under consideration. The Calcutta company wants to manufacture salt exclusively for export purposes.

General.

5. The construction of the hospital and dispensary at Maurypur has been completed and a medical officer has been appointed. He will open the hospital when the stock of medicines and the necessary furniture have been received.

Maurypur is now connected with Karachi by a metalled road, a water pipe line and the telephone.

6. Mr. Strathie's visit to the Salt Works in October on behalf of the Central Board of Revenue resulted in the declaration of a definite policy in regard to private manufacture, and that policy is now being carried out as well as circumstances will permit. There are various problems connected with transport which still await solution, but it is hoped that some advance may be made during the current year.

W. F HUDSON,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT, BOMBAY.

NO. P-1 OF 1927.

SIND SALT & EXCISE DEPARTMENT.

SUPERINTENDENT'S OFFICE,

Karachi, dated 15th July 1927.

From

H. M. KIRKWOOD, ESQUIRE,
SUPERINTENDENT OF SALT AND EXCISE IN SIND.

To

THE COMMISSIONER IN SIND.

SUBJECT.—Salt Administration Report for 1926-27.

SIR,

Introduction.

I have the honour to submit the annual report on the Administration of the Salt Department in Sind for the financial year 1926-27.

I.—CONTROL.

Duties of the department.

2. The department controls the production of salt at the undermentioned salt sources and its issue to the public, and is charged further, with watching the numerous natural salt deposits in Sind, the prevention and detection of illicit manufacture and smuggling of salt and the protection generally of the Salt Revenue.

Sources of supply.

Maurypur (near Karachi; brine salt); Saran (in Diplo taluka, Thar Parkar district; deposit salt) and Darwari (near Dilyar, Khipro taluka, Thar Parkar district; deposit salt).

Personnel:

3. The following officers were in charge of the department during the year under report :—

Mr. C. Clifford from 1st to 12th April 1926.

Mr. H. M. Kirkwood from 13th April 1926 to 31st March 1927.

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The following changes in the establishment were sanctioned in G. R. No. 6023/24, dated the 12th August 1926 :—

(1) The pay of four appointments of clerks was revised as shown below :—

	Old pay.	Revised pay.
Head Clerk ...	Rs. 125—5—160	150—5—200
Accountant ...	„ 105—5—140	115—5—150
Two Branch Clerks	„ 85—5/2—100	105—5—145 each.

(2) Two appointments of clerks in the grade of Rs. 30—5/2—80 were abolished.

(3) The Assistant Inspector's post at the Government Salt Works, Maurypur, was transferred from the Executive to the clerical line.

Besides the Superintendent and 3 Deputy Seperintendents who are gazetted officers, the Combined Salt and Excise Department in Sind consists of 17 Inspectors, 24 Assistant Inspectors, 37 clerks and 276 men of lower ranks including the temporary staff. Of these 3 Inspectors, 1 Assistant Inspector and 66 men of lower ranks are stationed at Salt Works and 3 Inspectors, 1 Assistant Inspector and 39 men are engaged exclusively on excise duties at the Distillery, Warehouses, Excise Examining Office, &c. The duties of the remainder embrace the protection of both Salt and Excise Revenue.

Changes introduced.

4. The Excise duty on salt remained unchanged. Rules for the export and transport of Sind salt were framed and published under Government of India notifications Nos. 22 and 23, dated the 3rd August 1926, respectively.

II.—Local Production, Imports and Issues.

Manufacture: Appendix I, column 4.

5. The outturn of salt at the Salt Works in Sind, during the year compares as follows with that of the previous three years :—

Salt Works.	1923-24.	1924-25.	1925-26.	1926-27.	Variations in 1926-27 as compared with 1925-26.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
Government Salt Works, Maurypur.	311,869	448,531	329,282	374,721	+45,439
Sind Salt and Chemical Works.	...	...	6,218*	...	−6,218
Beacon Hill Salt Works.	...	...	38,982	97,921	+58,939
Darwari Salt Deposit...	100	9,023	14,800*	15,647*	+847
Saran Salt Deposit ...	16,524	21,806	39,190	...	−39,190
Total ..	328,493	479,354	428,472	488,289	+59,817

*Estimated quantity.

The increase in production at the Government Salt Works, Maurypur, is due to an increase in the number of pans licensed during the year under report, with a view to build up a reserve stock. The Sind Salt and Chemical Company being unable to establish an export trade closed down their works.

The increase in the output of salt at the Beacon Hill Salt Works is due to the removal of the restrictions on their output and the longer period during which this factory worked, *i.e.*, 12 months as compared to 6 months in the preceding year. The figures shown in the table for these works do not represent the actual manufacture but the issues, since the Licensee maintains no accounts.

The outturn at Darwari represents the quantity excavated, of which 8,876 maunds were actually taken into store and the remainder left over for the current year. The quantity of salt, *viz.*, 12,331 maunds left over last year was stored at the Dilyar Salt Depot. No salt was excavated at Saran owing to the deposit being under water.

6. Punjab salt is consumed chiefly in Sukkur and the Upper Sind Frontier districts. According to the returns received from the Collectors of Sukkur and Larkana and the Deputy Commissioner, Upper Sind Frontier districts, the imports have fallen from 18,131 maunds to 3,000 maunds. The decrease is due to the stocks of Punjab salt having accummulated in the preceding years. Karachi imported one consignment of 550 maunds of Khewra salt like last year.

Imports of Punjab Salt: Appendix I, column 11.

7. The quantity of salt imported by sea during the year under report amounted to 12,357 maunds as against 20,889 maunds in 1925-26. The decrease is due to a large balance of German salt originally intended for Calcutta, having been dumped last year at Karachi.

Imports by sea: Appendix I, column 12.

Issues to the public: Appendix I, column 6.

8. The issues of salt to the public during the year compare as follows with those of the previous three years :—

Salt Work or Depot.	1923-24.	1924-25.	1925-26.	1926-27.	Variations in 1926-27 as compared with 1925-26.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
Maurypur Salt—					
Government Salt Works.	354,554	442,778	362,988	304,624*	−58,364
Beacon Hill Salt Works.	...	...	38,980	97,921	+58,941
Sukkur Salt Depot.	6,078	...	...	...	...
Saran Salt Deposit	17,252	23,859	25,008	27,078	+2,070
Darwari Salt—					
Darwari Salt Deposit.	19,851	16,962	14,120	...	...
Dilyar Salt Depot ...	...	...	2,895	12,640	−4,375
Total ...	397,735	483,599	443,991	442,263	−1,728

*Excludes issues to the Khairpur State (see para. 10).

The decline in the issues from Government Works is counterbalanced by the issues of salt from private salt works at Maurypur. There is however an insignificant increase in the Maurypur salt which calls for no remarks. The increase in the issues of Saran salt is due to the return of Tharis to their fields after the rains for cultivation. The import of 5,083 maunds of Puch Badra salt in the Thar Parkar district this year accounts for the fall in the issues of Darwari salt.

Local consumption.

9. The consumption of salt in the Province, including consignments imported by sea and Punjab rock salt, amounted to 463,253 maunds as against 470,833 maunds in the preceding year. The details are—

Sind salt	442,263	maunds.
Punjab salt	3,550	,,
Puch Badra salt	5,083	,,
Salt imported by sea	12,357	,,
Total ...	463,253	maunds.

This compares as follows with the consumption during the preceding four years :—

1922-23.		1923-24.		1924-25.		1925-26.		1926-27.	
Total.	Per Capita.	Total.	Per Capita.	Total.	Per Capita.	Total.	Per Capita.	Total.	Per Capita.
Mds.	Lbs.	Mds.	Lbs.	Mds.	Lbs.	Mds.	Lbs	Mds.	Lbs.
438,189	10·99	410,459	10·30	541,534	13·6	470,833	11·78	463,253	11·58

Consumption in this case means issues from local salt sources and imports from outside the Province. The slight variation calls for no remarks.

Issues to Khairpur State: Appenndix II, column 7.

10. Salt is issued to the Khairpur State from the Government Salt Works at Maurypur at cost price, free of duty. The demand during the year rose by 2,504 maunds. The following were the issues to Khairpur State during the last five years :—

1922-23	...	...	19,220 maunds.
1923-24	...	...	19,840 ,,
1924-25	...	...	20,514 ,,
1925-26	...	...	20,032 ,,
1926-27	...	...	22,536 ,,

Closing balance: Appendix I, column 10.

11. The increase in the closing balance of Maurypur salt is due to the increased production at the close of the year for building up the stock to six months average demand.

The decrease in the stock of salt at Saran is due to no excavation having taken place during the year under report owing to the deposit being under water.

At Darwari the stock increased by about 2,000 maunds owing to a fall in the demand from this deposit.

III.—FINANCIAL RESULTS.

Revenue: Appendix II-A

12. The gross receipts during the year 1926-27, compare as follows with those of the previous four years :—

1922-23	...	...	Rs. 6,41,957
1923-24	...	...	,, 11,57,269
1924-25	...	...	,, 7,14,290
1925-26	...	...	,, 6,99,166
1926-27	...	...	,, 5,35,159

	Rs.	Rs.
The decrease of Rs. 1,64,007 comprises —		
A decrease under—		
(1) Duty and cost price, due to a decrease in issues and the credit system of payment of Excise duty of which two firms took advantage during the year ...		1,79,196
An increase under—		
(1) Duty on salt imported by sea ...	9,665	
(2) Miscellaneous receipts and other items, due to recoveries of refunds towards advances granted to lunaris and of water charges from private salt works ...	3,096	
(3) Refunds	2,428	
		15,189
Net decrease ...	...	1,64,007

Expenditure: Appendix II-B.

13. Appendix II-B shows the expenditure in detail on the Combined Salt and Excise Department, and the abstract (Appendix II-C) shows how the share of this expenditure which is debitable to 'Salt' is calculated.

There was a net increase of Rs. 24,015 the following being the principal variations :—

	Rs.	Rs.
Increases under—		
(1) Establishment charges: due to entertainment of temporary establishment for private salt works, &c.	1,931	
(2) Allowances	951	
(3) Supplies and services: due to the construction of the buildings connected with hospital and dispensary at Maurypur and special repairs to buildings on account of heavy rains in September 1926	25,860	
		28,742

	Rs.	Rs.
Decrease under—		
(1) Contingencies and special charges	4,727	
		4,727
Net increase ...		... 24,015

Net revenue.

14. The net revenue realised compares as follows with that of the previous year :—

Year.	Receipts.	Expenditure.	Net revenue.	Percentage of charges to gross revenue.
	Rs.	Rs.	Rs.	Rs.
1925-26 ...	6,99,166	1,61,914	5,37,252	23·2
1926-27 ...	5,35,159	1,85,929	3,49,230	34·7

As pointed out in previous reports, the percentage of charges on gross receipts is not to be taken as representing the true relation between the revenue derived from Sind salt and the cost of collecting and protecting it. In "Receipts" are included recoveries on behalf of salt manufacturers and transporters. The disbursement of the amounts so recovered appears under "Expenditure" but the inclusion of those items throws the ratio between revenue and expenditure out. The correct percentage of expenditure on revenue on the year's transactions is calculated as follows :—

	Rs.	Rs.
Revenue 1926-27.		
Duty on 442,263 maunds of salt issued during the year (excluding salt imported by sea and land).	5,52,829	
Receipts from establishment charges recovered in the issue price of salt.	39,323	
Miscellaneous receipts including other charges.	10,719	6,02,871
Deduct refunds ...		... 1,998
		6,00,873

Expenditure 1926-27.

	Rs.	Rs.
Salaries and allowances	61,733	
Postage and Telegrams	877	
Conservancy and pay of menials ...	813	
Works (interest on capital expenditure connected with the production of salt).	18,849	
Maintenance of Works ... - ...	3,446	
Contingencies	4,001	
Interest at 6 per cent. on the value of reserve stock.	1,085	
Value of salt lost by wastage ...	4,375	
		95,179
Percentage of expenditure on revenue ...	15·8	
Do. do. in 1925-26 ...	14·7	

IV.—Salt Manufacture.

Maurypur Salt Works.

15. Of 488,289 maunds of salt manufactured in Sind in 1926-27 (see para. 5 above) 374,721 maunds were produced at the Government Salt Works at Maurypur situated on the coast, 7 miles west of Karachi. Maurypur salt is obtained from subsoil brine collected in pits sunk on the foreshore between ordinary and high tide levels. The number of evaporating pans licensed during the year was 139 in the old works, 20, in the second extension (for 4 months from 1st April to 31st July 1926) and 20 in the first extension (for 2 months from 1st February to 31st March 1927) as compared with 138 pans in the old works and 20 pans in the second extension (for 4 months only) in the previous year. There were no restrictions on the output of salt during the year.

The rain fall during the year was 15 inches and 6 cents as against 5 inches and 5 cents in the preceding year.

The loss by wastage amounted to 24,155 maunds as compared with 5,403 maunds in 1925-26. Calculated on the average monthly closing balance the wastage loss works out to 21·7 per cent.

The excessive loss is due to the heavy rain fall and cyclone of September 1926. The loss in the previous three years was—

1923-24	...	7·89 per cent.
1924-25	...	4·2 „
1925-26	...	7·1 „

The quantity of salt produced during the year was satisfactory. Only one lunari turned out bad salt which was refused and has since been destroyed.

Private Salt Works.

Beacon Hill Salt Works.

These Works are about 1½ miles south-east of the Government Salt Works at Maurypur. The salt produced was of good quality, though inferior to that manufactured at Government Salt Works as expressed by Mr. Strathie, the Special Salt Officer. It is sold at the same rate as that of Government salt in the market. Manufacture is on the same principle as at the Government Works, *i.e.*, from subsoil brine. Restrictions on the sale of salt from these Works, were removed during the year under report. The total sales of salt from these Works during the year amounted to 97,921 maunds as against 38,982 maunds in 1925-26.

Sind Salt and Chemical Works.

A portion of the Government Salt Works (first Extension) was leased out to this firm in 1923 with the object of encouraging export of Sind salt to Calcutta. The lessees commenced work in July 1925 and manufactured 6,218 maunds of salt during 1925-26 which has not yet been disposed of. The lessees having failed to establish an export trade, their lease was terminated on 31st January 1927.

Star Salt Manufacturing Company.

One more license for private salt works was granted to the Star Salt Manufacturing Company, formed by 21 old lunaris (salt manufacturers of Maurypur). The manufacture of salt was not however started during the year under report. These works are situated at a distance of 4 miles east of the Government Salt Works.

Manufacturing and Storage charges: Government Salt Works, Maurypur.

There were no changes in the manufacturing charges which were—

	Rs.	a.	p.	
Old Works	0	1	9	per maund.
1st and 2nd Extensions ...	0	1	6	do.

Storage is by contract, the rate being 4½ pies per maund, *i.e.*, ½ pie less than that in the previous year.

Earnings of lunaris.—The aggregate earnings of lunaris amounted to Rs. 38,234-10-11 as against 34,619-12-4 in the preceding year. The average remuneration per pan was Rs. 20-0-10 per mensem as against Rs. 20-0-6 in 1925-26.

Maurypur village.—The building for the combined Hospital and Dispensary at Maurypur was constructed during the year under report. Quarters for the Medical Officer have also been provided. The Medical Officer has been appointed, but will report for duty when the medicines and other equipments indented for are received.

The population of the village is about 1,000. There were 34 births and 15 deaths during the year as against 22 births and 12 deaths in 1925-26. The Maurypur Village Municipal School which is worked by 1 Head Master and 3 Assistants, teaches upto the 5th standard vernacular during day and English and Urdu at night. The average attendance was 47 at the day and 33 at the night school as against 50 at the day school only during the preceding year. The result of the annual examination was quite satisfactory as out of 58 boys appearing 54 passed.

Local Fund.—The contribution to the Maurypur Local Fund instituted in January 1923 (Government Resolution, Revenue Department, No. 7791, dated the 17th May 1923) amounted to Rs. 4305-5-1 during the year. The appointment of three sweepers at Rs. 16 per mensem, each, for the conservancy of the village was sanctioned from this grant during the year under report *vide* Government Resolution, Revenue Department, No. 636-C., dated the 3rd September 1926.

Darwari Salt Deposit.

16. This is a Deposit of practically pure salt situated in the Khipro taluka of the Thar Parkar district about 20 miles north of Dhoro Naro station on the Jodhpur Railway. About 15,600 maunds of salt were excavated here during the year *vide* para. 5. The depot attached to this Deposit is situated at Dilyar, 6 miles away. The issues continued to be made from the stocks at the depot. 6,282 maunds of salt excavated in 1918 and lying at the depot having deterriorated were destroyed during the year under the orders of Government (Government Resolution, Revenue Department, No. 6556-24, dated the 21st June 1926).

The salt produced at this deposit is the best in Sind and is probably not surpassed any where in India.

The loss by wastage during the year amounted to 6345 maunds only as against 8,297 maunds in 1925-26.

The rain fall during the year was 7 inches and 20 cents as against 2 inches and 61 cents in the previous year.

Saran Salt Deposit.

17. This Deposit is in Diplo, one of the desert talukas of the Thar Parkar district, close to the Runn of Cutch and 56 miles south of Jhudo station on the Mirpurkhas-Jhudo branch of the Jodhpur Railway. It produces salt of a quality little inferior to the Darwari salt and like that is ready for sale on excavation. For excavation and issues, with an explanation of variations in 1926-27 see paras. 5 and 8.

The storage loss during the year amounted to 1,622 maunds as compared with 1,182 maunds in the preceding year. The excessive loss is due to unprecedented heavy downpour of rain during the year under report which amounted to 30 inches and 34 cents as against 1 inch and 76 cents in 1925-26. Owing to its remoteness this Deposit serves only the immediate vicinity within a radius of about 80 miles.

V.—Salt Supply.

Transport of salt from factory to market.

18. There was no change in the system of transport which is by contract. The cost of conveyance between the Government Salt Works at Maurypur and Karachi during the year under report and the previous three years was—

Year.	Cost of transport from Salt Work to Karachi town or Karachi Bunder, station for export.
1923-24	21·12 pies per maund.
1924-25	21 do. do.
1925-26	20 do. do.
1926-27	18½ do. do.

Transit wastage.

19. Since the closure of the Karachi and Sukkur Salt Depots the Salt Transport Contractor is under the terms of his contract, responsible for the transit loss. Saran and Darwari salt was issued to traders direct from the Deposits. There was therefore no transit loss to be accounted for.

VI.—Salt Prices.

20. Owing to the reduction in the storage and transport charges the issue price of salt at the Government Salt Works at

Maurypur was reduced from Rs. 1-9-9 to Rs. 1-9-7 during the year under report. The issue price of Saran and Darwari (*ex* Dilyar Salt Depot) remained unchanged. There were no issues of salt *ex* Darwari Deposit.

Appendix IV compares the realisations from the sales of salt at the various Salt Works with the expenditure calculated as laid down in the Government of India Resolution No. 326, dated the 17th January 1882 (Finance and Commerce Department).

VII.—Use of Salt in Industries.

Fish curing operations.

21. There was no demand for salt at the concession rate for fish curing during the year. The quantity of duty paid salt issued to fish curing yards amounted to 3,200 maunds as against 1,560 maunds in 1925-26.

Tanneries.

22. The number of tanneries using duty free salt was 3 as compared with 7 during the preceding year. The quantity of salt issued and the refund of duty paid were—

Year.	Quantity.	Duty refunded.
	Maunds.	Rs.
1925-26	2,560+142*	4,158
1926-27	1,900 + 76*	1,523

* Represents refuse salt issued at 1 anna per maund.

Detection of salt cases.

23. Eighty cases under the Salt Act were detected during the year as against fifty-nine in 1925-26. The cases were of possession of illicit salt and the total amount of salt seized was 15 maunds 2 seers and 54½ tolas as against 13 maunds 36 seers and 9½ tolas in the preceding year.

Work of establishment.

24. The work of the officers in charge of the Salt Works and Depots was on the whole satisfactory. The initiative and energy which Messrs. A. E. deLima and J. T. Kirpalani, Inspector and Assistant Inspector, respectively, of the Maurypur Salt Works, displayed during the cyclone of September 1926, saved the bund of the Government Works from being breached. Their services and the loyal support of their staff and of the lunaris which have been brought to the notice of the Commissioner in Sind deserve special mention. Mr. deLima's supervision of the Salt Works throughout the year has been particularly satisfactory.

Mr. Strathie, the Special Salt Officer, deputed by the Government of India, visited Sind in November 1926. He inspected the Salt Works at Maurypur and Darwari.

Appendices.

25. The following statements are attached :—

I.—Manufacture, Issues, &c.

II.—Receipts and Expenditure.

III.—Issue Price of Salt.

IV.—Comparison of the realizations from issue prices of salt with the expenditure on its production and supply.

V.—Market prices of salt.

VI.— Offences.

I have the honour to be,

Sir,

Your most obedient servant,

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX I.

Statement showing local operations and details of salt imported into the Province during the year 1925-26 and 1926-27.

Place of supply or importation.	Year.	Receipts.			Issues.					Importation.		Remarks.
		Opening balance.	Salt manufactured or excavated.	Other receipts.	Salt sold.	To H. H. the Mir of Khairpur State.	Other issues.	Loss by wastage.	Closing balance.	By land.	By sea.	
1	2	3	4	5	6	7	8	9	10	11	12	13
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
Maurypur Salt Works ...	1926-27 ...	70,400	3,74,721	...	3,04,624	22,536	...	24,155	93,806	...	...	
	1925-26 ...	1,29,541	3,29,282	...	3,62,988	20,032	0·2	5,403	70,400	...	...	
Beacon Hill Works ...	1926-27 ...	...	97,921	...	97,921	...	...	...	...	...	...	
	1925-26 ...	...	38,981·20	...	38,980	...	1·20	...	...	...	...	
Sind Salt and Chemical Works.	1926-27 ...	6,218	...	...	...	...	...	...	6,218	...	...	
	1925-26 ...	...	6,218	...	...	...	..	...	6,218	...	...	
Saran Salt Depot ...	1926-27 ...	46,230	...	...	27,078	...	...	1,622	17,530	...	...	
	1925-26 ...	33,230	39,190	...	25,008	...	...	1,182	46,230	...	...	
Darwari Salt Deposit ...	1926-27 ...	2,469	*8,229	...	...	...	..	...	10,698	...	...	* Excavated an estimated quantity of 15,000 mds. but stored only 8,229 mds.
	1925-26 ...	22,396	2,469	21	14,120	...	...	8,297	2,469	...	...	
Dilyar Salt Depot ...	1926-27 ...	10,772	†12,978	..	12,640	...	...	6,345	4,765	...	...	† Of this quantity 12,331 mds. were excavated during the preceding year but stored during the year under report.
	1925-26 ...	13,667	...	...	2,895	...	...	...	10,772	...	...	
Karachi	1926-27 ...	...	...	...	...	...	...	...	...	550	12,357	
	1925-26 ...	...	...	...	...	...	...	...	...	550	20,889	
Sukkur District ..	1926-27 ...	...	...	...	...	...	...	...	...	2,200	...	
	1925-26 ...	...	...	...	...	...	...	...	...	14,300	...	
Larkana District ...	1926-27 ...	...	...	...	...	...	...	...	...	800	...	
	1925-26 ...	...	...	...	...	...	...	...	...	3,831	...	
Thar Parkar District ...	1926-27 ...	...	...	...	...	...	...	...	...	5,083	...	
	1925-26 ...	...	...	...	...	...	...	...	..	...	...	
Total ...	1926-27 ..	1,36,089	4,93,849	...	4,42,263	22,536	..	32,122	1,33,017	8,633	12,357	
	1925-26 ...	1,98,834	4,16,141	21	4,43,991	20,032	2	14,882	1,36,089	18,681	20,889	

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX II.

Statement showing receipts and expenditure of the Salt Department in Sind for the year 1926-27, compared with those of the year 1925-26.

No.	Items.	1925-26.	1926-27.
		Rs.	Rs.
	A—RECEIPTS.		
1	Proceeds of sale of Salt to the public from Salt Works in Sind—		
	(i) Duty	5,52,087	3,91,601
	(ii) Manufacturing charges (proceeds of sale of Government salt).	42,405	37,337
	(iii) Storage charges	10,555	8,441
	(iv) Establishment charges ...	45,029	39,691
	(v) Conveyance charges ...	39,650	33,460
		6,89,726	5,10,530
2	(i) Duty on salt imported by land ...	...	...
	(ii) Do. do. sea ...	6,243	15,908
3	Miscellaneous receipts (Maurypur Local Fund).	7,623	4,305
4	Other items		6,414
		7,03,592	5,37,157
	Deduct Refunds—	1925-26. Rs.	1926-27. Rs.
	To Tanneries ...	4,158	1,523
	To Salt merchants ...	268	475
		4,426	1,998
	Net Receipts ...	6,99,166	5,35,159
	B—EXPENDITURE.		
	Salaries and Establishment—		
1	Pay to Gazetted Officers	28,221	27,121
	Duty allowance to Superintendent of Salt and Excise in Sind.	1,800	1,800
	Tentage allowance to Gazetted Officers.	561	568
	Pay to Establishment	1,50,352	1,55,229
	Compensatory allowance to Gazetted Officers.	585	549

No.	Items.	1925-26.	1926-27.
	B—EXPENDITURE—*contd.*	Rs.	Rs.
1	Salaries and Establishment—*concld.*		
	Temporary Provisional Allowance (Local Allowance).	5,236	5,195
	Pay and allowances to temporary establishment (Beacon Hill Salt Works).	...	3,749
	House Rent Allowance	3,934	4,203
		1,90,689	1,98,414
2	Allowances—		
	Travelling Allowance to Gazetted Officers.	3,597	3,825
	Travelling Allowance to establishment including fixed conveyance allowance.	38,526	40,346
	Fixed conveyance allowance to Gazetted Officers.	1,890	2,215
	Permanent T. A. to the Superintendent of Salt and Excise in Sind.	700	2,129
		44,713	48,515
3	Supplies and Services—		
	Rewards	6,532	6,535
	Petty construction and repairs ..	2,127	1,976
	Major and Minor Works	9,006	34,773
	Other charges—		
	Postage telegrams and bearing charges.	3,049	3,508
	Conservancy charges	1,860	2,265
	Pay to menials	800	987
		23,374	50,044
4	Contingencies and Special charges—		
	Purchase price of salt	36,457	38,615
	Storage of salt	8,632	9,573
	Conveyance of salt	40,212	33,177
	Thatching of salt heaps and coir ropes.	181	...
	Cleaning of trenches	...	...
	Repairs to salt platforms, Government wells, scales, &c.	3,055	662
	Purchase of baskets, &c.	..	109
	Advances to Lunaris	...	2,000
	Petty Supplies and Stationery ...	5,931	3,100

No.	Items.	1925-26.	1926-27.
		Rs.	Rs.
	B—EXPENDITURE—*concld.*		
4	Contingencies and Special charges—*concld.*		
	Repairs and purchase of dead stock ...	903	1,140
	Water-supply	2,442	2,743
	Clothing of petty officers and men ..	2,275	4,037
	Carriage of tents and records ..	941	1,036
	Hot weather establishment ..	787	657
	Rent, rates and taxes	3,872	2,571
	Purchase of locks	...	...
	Telephone charges	650	675
	Conveyance of Excise Opium ..	2,435	3,439
	Lighting charges	119	209
	Office expenses	63	509
	Cost of Opium supplied to the Excise Department.	1,58,956	1,47,899
		2,67,911	2,52,151
	GRAND TOTAL RS. ...	5,26,687	5,49,124

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX II.

C.—Expenditure (distribution over Salt and Excise).

Year.	Salaries and establishment.	Allowances.	Supplies and Services.			Other charges combined Salt and Excise.	Contingencies and Special charges.			Cost of opium supplied to Excise Department.	Total expenditure of the combined Salt and Excise Department.	Total charge debitable to "III-Salt".
			Rewards.	Construction and repairs.			Salt (*i.e.*, purchase storage conveyance and freight charges).	Combined Salt and Excise.	Conveyance of Excise Opium.			
				Salt.	Excise.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1925-26	1,90,689	44,713	6,532	6,972	4,161	5,709	88,537	17,983	2,435	1,58,956	5,26,687	...
Portion chargeable to "III—Salt" ...	47,672*	11,178*	1,633*	6,972	...	1,427*	88,537	4,495*	...	...	..	1,61,914
1926-27	1,98,414	48,515	6,535	32,568	4,181†	6,760	84,136	16,677	3,439	1,47,899	5,49 124	...
Portion chargeable to "III—Salt" ..	49,603*	12,129*	1,634*	32,568	...	1,690*	84,136	4,169*	...	* ...	...	1,85,929

* One-fourth of the total expenditure under these heads on the combined Salt and Excise Department (*vide* G. R., R. D. No. 1609-C., dated the 8th March 1924).

† Includes expenditure on repairs of the Old Salt Warehouse at Sukkur now used for excise purposes.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX III.

Statement of the issue price of Salt at Salt Works and Depots in Sind during 1926-27.

Head.	Maurypur Salt *ex* Maurypur Salt Works.		Treaty price of Maurypur Salt supplied to Khairpur State.		Darwari Salt *ex* Dilyar Salt Depot.		Darwari direct issue *ex* Deposit.		Saran Salt *ex* Saran Salt Deposit.	
	On 31-3-26.	1-4-26 to 31-3-27.	On 31-3-26.	1-4-26 to 31-3-27.	On 31-3-26.	1-4-26 to 31-3-27.	On 31-3-26.	1-4-26 to 31-3-27.	On 31-3-26.	1-4-26 to 31-3-27.
1	2	3	4	5	6	7	8	9	10	11
	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p			Rs. a. p.	Rs. a.
Excise duty	1 4 0	1 4 0	...	...	1 4 0	1 4 0	No issues direct from Deposit in March 1926.	No issues during 1926-27.	1 4 0	1 4 0
Proceeds of sale of Government salt.	0 1 9	0 1 9	0 1 9	0 1 9	...	...			...	...
Excavation charges ...	...	...	...	...	0 0 5	0 0 5			0 0 6	0 0 6
Carriage charges ...	0 1 8	0 1 6½	0 1 8	0 1 6½	0 2 0	0 2 0			...	...
Storage charges ...	0 0 5	0 0 4½	0 0 5	0 0 4½	0 0 4	0 0 4			0 0 3	0 0 3
Establishment charges ...	0 1 8½	0 1 8½	0 1 8½	0 1 8½	0 2 2	0 2 2			0 1 7	0 1 7
Other items (Maurypur Local Fund).	0 0 2½	0 0 2½	0 0 2½	0 0 2½	...	...			...	...
Total ...	1 9 9	1 9 7	0 5 9	0 5 7	1 8 11	1 8 11	...	...	1 6 4	1 6 4

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX IV.

Statement contrasting realisations from issue price (*ex*-duty), with the cost of production during 1926-27.

RECEIPTS.		ISSUES.	
Items.	Amount.	Items.	Amount.
	Rs.		Rs.
(1) MAURYPUR SALT WORKS.		MAURYPUR SALT WORKS.	
Issue price (*ex*-duty)—		Purchase and storage of salt issued to the public during the year :—	
304,624 maunds of ordinary salt issued from Maurypur Salt Works direct at Re. 0-5·9 per maund.	1,06,301	Purchase of 241,564 maunds at Re. 0-1-9 per maund.	26,421
		Purchase of 85,596 maunds at Re. 0-1-6 per maund.	8,025
22,536 maunds of ordinary salt issued to Khairpur State direct at Re. 0-5-7 per maund.	7,864	Storage of 327,160 maunds at Re. 0-0-4½ per maund.	7,668
		Thatching, tools, ropes, baskets, &c. ...	109
		Establishment charges (*i.e.*, one-third of the expenditure) on Maurypur establishment:— Salaries and Allowances ...Rs. 5,219 Supplies and Contingencies .. „ 1,051	6,270
		Value of 24,155 maunds of salt lost by wastage during the year at Re. 0-2-1½ per maund.	3,208
		Conveyance of 327,160 maunds at Re. 0-1-6½ per maund.	31,523
		Interest at 3½ per cent. per annum on capital outlay (Rs. 24,447) on the Old Works and at 6 per cent. on (Rs. 2,93,990) New Works.	18,495
		Interest at 6 per cent. per annum on the value of 111,158 maunds of salt at Re. 0-2-1½ per maund, this being the average monthly balance during the year.	886
		Gain	11,560
Total ...	1,14,165	Total ...	1,14,165
(2) SARAN SALT DEPOT.		(2) SARAN SALT DEPOT.	
Issue price (*ex*-duty) of—		Purchase and storage of salt 27,078 maunds at Re. 0-0-9 per maund ...	1,269
27,078 maunds of salt issued at Re. 0-2-4 per maund.	3,949	Repairs to platform &c.	109
		Establishment (one-third of the expenditure on establishment.)— Salaries and Allowances ...Rs. 1,594 Supplies and Contingencies „ 244	1,838

APPENDIX IV—*concld.*

Receipts.		Issues.	
Items.	Amount.	Items.	Amount.
	Rs.		Rs.
		Value of 1,622 maunds of salt lost by wastage at Re. 0-0-9 per maund.	76
		Interest at 3½ per cent. per annum on capital expenditure on Works executed during the last 32 years.	5
		Interest at 6 per cent. per annum on the value of salt in stock (30909) average monthly balance during the year.	87
		Gain ...	565
Total ...	3,949	Total ...	3,949
(3) DARWRI SALT DEPOSIT.		(3) DARWARI SALT DEPOSIT.	
Issue price (*ex*-duty)—		Purchase, conveyance and storage of 12,640 maunds at Re. 0-2-9 per maund.	2,173
On 12,640 maunds issued at Re. 0-4-11 per maund from Dilyar Salt Depot.	3,883	Repairs to platforms, &c. ...	117
		Establishment (*i.e.* ⅓ of the expenditure on establishment) at Darwari and Dilyar:—	
		Salaries and Allowances ... Rs. 1,546	
		Supplies and Contingencies „ 343	1,889
		Value of 6,345 maunds of salt lost by wastage at Re. 0-2-9 per maund.	1,091
		Interest at 6 per cent. per annum on capital outlay on works at Dilyar and Darwari on Rs. 4,807 and at 3½ per cent. on Rs. 470 at Dilyar.	305
		Interest at 6 per cent. per annum on the value of salt in stock (average monthly balance during the year)—	
		Darwari (3,155 maunds) ... Rs. 9	
Loss ...	1,804	Dilyar (10,000 „) ... „ 103	112
Total ...	5,687	Total ...	5,687

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX V.

Talukawar statement showing the average selling prices of salt in the Province of Sind during the year 1926-27.

No.	Name of taluka.	Wholesale price per maund.			Retail price per maund.		
		Maurypur salt.	Punjab salt.	Deposit salt.	Maurypur salt.	Punjab salt.	Deposit salt.
	Karachi district.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs a. p.	Rs, a. p.	Rs. a. p.
1	Karachi ..	2 0 0	...	...	2 8 0	...	...
2	Ghorabari ..	2 8 0	...	...	3 2 0	...	...
3	Mirpur Sakro ..	2 8 0	...	...	3 2 0	...	..
4	Tatta ...	2 8 0	...	...	3 2 0	...	...
5	Ketibandar ...	2 8 0	...	...	3 8 0		...
6	Sujawal ...	3 0 0	...	...	3 12 0	...	...
7	Mirpur Bathoro ..	3 0 0	...	...	3 12 0	...	...
8	Jati ...	3 0 0	...	...	3 12 0	...	...
9	Shahbandar ..	3 0 0	...	...	3 12 0	...	...
10	Kotri ...	2 4 0	...	...	2 8 0	...	...
11	Manjhand ...	2 8 0	...	...	3 0 0	...	...
12	Kohistan ...	2 8 0	...	...	3 0 0	...	...
	AVERAGE ...	2 9 8	...	...	3 3 10	...	...
	Hyderabad district.						
13	Hyderabad ...	2 0 0	...	...	2 8 0	...	...
14	Guni ...	2 0 0	...	...	2 8 0	...	...
15	Tando Bago ...	2 12 0	...	2 4 0	3 2 0	...	2 8 0
16	Badin	2 8 0	...	2 4 0	2 12 0	...	2 8 0
17	Dero Mohbat ...	2 0 0	..	...	2 8 0	..	...
18	Tando Allahyar ...	2 12 0	...	..	3 8 0	...	...
19	Hala ...	2 12 0	...	...	3 8 0	...	...
	AVERAGE ...	2 6 3	...	2 4 0	2 14 7	...	2 8 0
	Nawabshah district.						
20	Nawabshah ...	2 8 0	...	...	3 0 0	...	...
21	Shahdadpur ..	2 8 0	...	...	3 0 0	...	...
22	Sinjhoro ...	2 8 0	..	...	3 0 0	...	...
23	Naushahro ...	3 0 0	..	...	3 12 0	...	...
24	Moro ..	3 0 0	...	...	3 12 0	.	...
25	Sakrand ..	3 0 0	...	...	3 12 0	...	...
26	Kandiaro ...	3 0 0	...	...	3 12 0	...	...
	AVERAGE ..	2 12 7	..	...	3 6 10	...	...
	Thar Parkar district.						
27	Mirpurkhas ...	2 12 0	..	2 8 0	3 2 0	...	3 2 0
28	Jamesabad ...	2 12 0	...	...	3 2 0	...	...
29	Digri ...	2 12 0	..	2 8 0	3 2 0	...	3 2 0
30	Umarkot ...	..	...	2 10 0	...	...	2 12 0
31	Khipro ..	...	...	2 8 0	...	...	3 0 0
32	Samaro ...	2 12 0	...	2 8 0	3 2 0	...	3 2 0
33	Sanghar ...	...	...	2 8 0	...	...	3 0 0
34	Mithi ...	...	...	2 8 0	...	...	3 0 0
35	Chachro ...	...	...	3 12 0	...	...	4 0 0
36	Diplo ...	...	...	2 8 0	...	...	3 0 0
37	Nagar Parkar .	...	...	3 12 0	.	.	5 0 0
	AVERAGE ...	2 12 0	...	2 12 2	3 2 0	...	3 5 0

No.	Name of taluka.	Wholesale price per maund.			Retail price per maund.		
		Maurypur salt.	Punjab salt.	Deposit salt.	Maurypur salt.	Punjab salt.	Deposit salt.
	Sukkur district.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.
38	Mirpur Mathelo ...	2 8 0	4 0 0	..	2 12 0	4 8 0	...
39	Ubauro ..	2 12 0	3 12 0	...	3 0 0	4 0 0	...
40	Ghotki ..	2 6 0	3 4 0	...	2 8 0	4 0 0	..
41	Pano Akil ...	3 4 0	...	...	3 8 0	...	...
42	Gahri Yasin ..	2 8 0	3 6 0	...	2 8 0	3 8 0	...
43	Rohri	2 8 0	...	..	2 8 0	...	...
44	Shikarpur ...	2 5 10	...	..	2 8 3	...	...
45	Sukkur ...	2 8 0	3 6 0	...	3 0 0	3 8 0	...
	AVERAGE ...	2 9 6	3 7 7	...	2 12 6	3 14 5	...
	Larkana district.						
46	Larkana ...	2 7 0	4 4 0	...	2 8 0	4 8 0	...
47	Labdaraya ...	2 6 6	4 0 0	..	2 8 0	4 0 0	...
48	Kambar ..	2 6 0	3 4 0	...	2 8 0	3 8 0	..
49	Mehar ..	2 4 0	4 0 0	...	2 8 0	5 0 0	...
50	Kakar ...	2 8 0	..	...	2 12 0	...	...
51	Warah ..	2 14 0	...	...	3 0 0	...	...
52	Ratodero ...	2 6 0	3 4 0	...	2 8 0	3 8 0	...
53	Mirokhan ..	2 12 0	...	...	3 0 0	...	...
54	Sehwan ...	2 8 0	...	...	2 10 8	...	...
55	Dadu ...	2 13 0	5 0 0	...	2 14 0	6 2 0	...
56	Johi	2 8 0	...	...	2 8 0	...	...
	AVERAGE ...	2 8 5	3 15 4	...	2 10 7	4 7 0	...
	Upper Sind Frontier district.						
57	Jacobabad ...	2 8 0	3 8 0	...	2 10 6	4 0 0	...
58	Shahdadkot ...	2 12 0	3 8 0	...	2 15 0	4 0 0	...
59	Thul	2 12 0	3 14 0	...	2 13 0	4 0 0	...
60	Kandhkot ...	3 0 0	4 8 0	...	3 8 0	5 0 0	..
61	Kashmor ...	3 5 4	...	...	3 10 2	...	...
	AVERAGE ...	2 13 10	3 13 6	...	3 1 9	4 4 0	...
	AVERAGE OF THE PROVINCE ...	2 10 4	3 12 2	2 8 1	3 0 7	4 3 2	2 14 6

H. M. KIRKWOOD,
Superintendent Salt and Excise in Sind.

APPENDIX VI.

Statement showing details of cases of salt smuggling dealt with by the Salt Department in Sind during the year 1926-27 contrasted with the year 1925-26.

District.	Nature of offence.																Total.			
	Illicit manufacture.				Smuggling from foreign territory.				Illicit removal from deposits and works.				Miscellaneous.							
	1925-26.		1926-27.		1925-26.		1926-27.		1925-26.		1926-27.		1925-26.		1926-27.		1925-26.		1926-27.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No	Quantity	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.
Karachi ...	...	...	...	...	...	...	...	...	...	...	...	..	36	5 10 35	21	5 34 60	36	5 10 35	21	5 34 60
Hyderabad (Sind) ..	...	...	....	..	...	...	...	...	...	...	34	3 7 58	6	0 37 65	...	...	6	0 37 65	34	3 7 58
Nawabshah...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Thar Parkar .	...	...	...	...	..	...	...	..	...	...	...	..	9	6 34 25	17	1 7 36½	9	6 34 25	17	1 7 36½
Sukkur ...	...	..	...	...	...	...	...	...	...	...	...	...	3	0 5 12½	...	...	3	0 5 12½	...	...
Larkana ...	...	...	...	...	...	...	...	...	...	...	..	...	1	0 0 55	...	...	1	0 0 55	...	...
Upper Sind Frontier ...	...	...	...	...	3	0 9 47	8	4 32 60	..	...	...	...	1	0 18 10	...	...	4	0 27 57	8	4 32 60
Total ...	...	...	...	...	3	0 9 47	8	4 32 60	...	...	34	3 7 58	56	13 26 42½	38	7 2 16½	59	13 36 9½	80*	15 2 54½

*41 persons being in possession of salt less than 1 seer each, were let off with warning.

APPENDIX VI—*contd.*

District.	Result of Prosecutions.										Total estimated value of confiscations		Fines realized.	
	No. of persons arrested.		No. of persons convicted.		No. of persons acquitted.		Percentage of convictions on No. prosecuted.		No. of cases reserved on appeal.					
	1925-26.	1926-27.	1925-26.	1926-27.	1925-26.	1926-27.	1925-26.	1926-27.	1925-26.	1926 27.	1925-26.	1926-27.	1925-26.	1926-27.
											Rs. a. p.	Rs. a. p.	Rs a. p.	Rs. a. p.
Karachi	36	20	36	20	.	...	100·0	100·0	...	.	17 0 0	12 10 6	186 0 0	143 8 0
Hyderabad (Sind) ...	6	4	5	2	1 acquitted ..	2 acquitted. .	83 3	50·0	...	...	2 14 6	6 5 9	35 0 0	5 0 0
Nawabshah	...	...	...	...	...	...	...	...	..	...	...	...	...	...
Thar Parkar ...	9	7	8	6	1 pending ...	1 pending...	88·8	85·7	...	...	17 4 9	3 0 6	41 0 0	20 8 0
Sukkur	3	...	3	..	...	...	100·0	...	...	...	0 7 0	...	21 0 0	..
Larkana	1	...	...	...	1 pending ...	..	...	...	...	..	0 0 9	...	...	...
Upper Sind Frontier ...	4	8	4	8	...	...	100·0	100 0	...	...	2 9 3	19 9 8	90 0 0	118 0 0
Total ...	59	39*	56	36	1 acquitted . 2 pending ...	2 acquitted . 1 pending ...	93·2	92·3	...	...	40 4 3	41 10 5	373 0 0	287 0 0

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

KARACHI: THE COMMISSIONER'S PRINTING PRESS.

ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT IN SIND

FOR

1927-28.

Prepared in the office of the Superintendent of Salt and Excise in Sind, Karachi.

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1928

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NO. P.-476/E. OF 1928.

GENERAL DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND.

Government House, Karachi, 20th August 1928.

SUBJECT :—Administration Report of the Salt Department in Sind for the year 1927-28.

MEMORANDUM.

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the administration of the Sind Salt Department for the year 1927-28.

Production, imports and issues.

2. The year has been marked by an increase over last year's figures of both production and issues to the extent respectively of 98,000 and 38,000 maunds. The increase in outturn was chiefly confined to sea salt and was due to the opening of additional two private salt works and the increase in area under salt production at the Grax Salt Works. The increase at the private salt works was, however, counterbalanced by a decrease at the Government Salt Works where some salt pans had to be closed down as salt from private salt works could be put more cheaply in the market. There was therefore a definite fall in the demand for Government salt. The increase in issues relates wholly to Maurypur salt and is due to its having displaced the inferior Khewra salt and its very favourable price compared with that of imported salt.

Imports of salt from Punjab rose by about 4,000 maunds and are attributed to the replenishment by merchants of their depleted stocks. The imports by sea fell by 7,000 maunds. The decrease is accounted for by larger demand for salt from private salt works on account of its cheapness.

The average consumption of salt in the Province worked out at ₹2·39 lbs. per head per annum against 11·58 in the previous year.

Financial results.

3. The gross receipts for the year rose from 5·35 lakhs to 5·91 lakhs. The increase was principally due to payment of sums due under the deferred payment system after the end of the year.

The expenditure fell by Rs. 34,000, the fall being due to smaller output of salt from Government Salt Works during the year.

Private Salt Works.

4. Besides the Grax Limited Salt Works and the Star Salt Works which continued manufacture throughout the year, two other companies, *viz.*, the Laxmi Salt Works and the Edulji Dinshaw Salt Works were granted leases of land at Maurypur for the manufacture of salt, and the Laxmi Salt Works has already commenced manufacture. The three working companies have each sent some consignments of salt to Calcutta and may be said to be progressing fairly well.

Detection.

5. Ninety-two cases under the Salt Act were detected during the year as against 80 in the preceding year. The cases related to illicit possession of salt and the total quantity seized was 62 maunds 36 seers 58 tolas as against 15 maunds 2 seers 54½ tolas in the preceding year. The fines realized from 64 convictions amounted to Rs. 679-10-0 as against Rs. 287 from 36 convictions in the preceding year. The detection appears to be satisfactory.

General.

6. The work of the staff of the Department was efficiently carried on throughout the year. The future of the Government Salt Works at Maurypur is now under consideration and it seems probable that in view of the great increase in private manufacture they will be closed down in the near future. The increase in private manufacture is due to the export of salt to Bengal.

G. A. THOMAS,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

No. P-1 of 1928.

SIND SALT AND EXCISE DEPARTMENT.

SUPERINTENDENT'S OFFICE,

Karachi, dated 26th July 1928.

From

N. R. WILLMOTT, ESQUIRE,
SUPERINTENDENT OF SALT AND EXCISE IN SIND.

To

THE COMMISSIONER IN SIND.

SUBJECT:—Salt Administration Report for 1927-28.

SIR,

I have the honour to submit the annual report on the Administration of the Salt Department in Sind for the financial year 1927-28.

I.—CONTROL.

Duties of the department.

2. The department controls the production of salt at the undermentioned sources and its issue to the public, and is charged, further, with watching the numerous natural salt deposits in Sind, the prevention and detection of illicit manufacture and smuggling of salt and the protection generally of the Salt Revenue.

Sources of supply.

Maurypur (Near Karachi; brine salt), Saran (in Diplo taluka, Thar Parkar district; deposit salt) and Darwari (near Dilyar, Khipro taluka, Thar Parkar district; deposit salt).

Personnel.

3. Charge of the department was held by Mr. H. M. Kirkwood throughout the year.

The following were the changes which took place during the year under report:—

(i) In addition to the temporary establishment sanctioned in the year 1926-27 a further temporary establishment of 1 Assistant Inspector, 1 clerk and 18 petty officers and men for private salt works at Maurypur, was sanctioned during the year (Government Resolution, Revenue Department No. 5094/24, dated the 15th December 1927).

(ii) The medical staff of 1 Medical Officer, 1 dresser and 1 cook, sanctioned under Government Resolution, Revenue Department No. 636-C., dated 5th November 1924, was employed on the opening of the combined Hospital and Dispensary at Maurypur during the period under report

(iii) The Chachro taluka of the Thar Parkar district was separated from the Umerkot Circle and placed in charge of an Assistant Inspector by abolishing the Kohistan Circle and attaching Karachi taluka (excluding Karachi town) to the Tatta Circle and Kohistan mahal to the Kotri Circle.

(iv) No other changes of importance took place in the personnel which forms part of the establishment of the combined Salt and Excise Department. Besides the gazetted officers, *viz.*, 1 Superintendent and 3 Deputy Superintendents the combined Salt and Excise Department in Sind consisted of 17 Inspectors 25 Assistant Inspectors, 38 clerks and 281 men of lower rank including the temporary staff. Of the foregoing 3 Inspectors, 2 Assistant Inspectors, 10 clerks and 74 men were stationed at salt works and 3 Inspectors, 1 Assistant Inspector, 6 clerks and 32 men were engaged exclusively on excise duties at the Distillery, Warehouses, Excise Examining Office, &c. The duties of the remainder embraced the protection of both Salt and Excise Revenue.

Changes introduced.

4. The Excise duty on salt remained unchanged.

II.—Local Production, Imports and Issues.

Manufacture: Appendix I, column 4.

5. The outturn of salt at the Salt Works in Sind, during the year compares as follows with that of the previous three years:—

Salt Works.	1924-25.	1925-26.	1926-27.	1927-28.	Variations in 1927-28 as compared with 1926-27.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
Government Salt Works	448,531	329,282	374,721	278,441	− 96,280
Sind Salt and Chemical Works.	...	*6,218	...	...	...
Grax Salt Works ...	...	38,982	97,921	119,604	+ 21,683
Star Salt Works ...	...	..	...	141,344	+ 141,344
Laxmi Salt Works ...	...	...	...	6,967	+ 6,967
Darwari Salt Deposit .	9,073	14,800	15,647*	15,091	— 556
Saran Salt Deposit ...	21,000	39,190	...	25,000	+ 25,000
Total ...	479,354	428,472	488,289	586,447	+ 98,158

*Estimated quantity.

The decrease in the production at the Government Salt Works, Maurypur, is due to the closure of salt pans in the extensions as well as a few in the old works, owing to a fall in the demand for Government salt caused by the opening of private salt works.

The increase in the output of salt at the Grax (Beacon Hill) Salt Works is due to an increase in the area under salt production. The Star Salt Works and the Laxmi Salt Works were opened in May 1927 and March 1928 respectively. The figures shown in the table for the Grax and Star Salt Works do not represent the actual manufacture but the issues, as the licensees maintain no separate accounts of manufacture.

The outturn at Darwari represents the quantity actually excavated during the year. The decrease in production is insignificant and calls for no remarks. 8,762 maunds of salt left over from last year were stored during the period under review. No salt was excavated at Saran in the preceding year as owing to the heavy rains the deposits were under water and unworkable.

6. Punjab salt is consumed chiefly in the Sukkur and the Upper Sind Frontier districts. According to the returns received from the Collectors of Sukkur and Larkana and the Deputy Commissioner, Upper Sind Frontier districts, 6,600 maunds of this salt were imported this year as against 3,000 maunds during the preceeding year. The increase is due to merchants replenishing their depleted stocks. The gross increase in output is discussed under issue para. (8).

Imports of Punjab Salt; Appendix I, column 11.

The fall in the imports of Pach Bhadra salt into the Thar Parkar district is due to freshly excavated salt from Darwari being available in the market this year.

7. The quantity of salt imported by sea during the year amounted to 5,041 maunds. The decrease is due to the demand for salt from private salt works which compares very favourably with imported salt in price.

Imports by sea; Appendix I column 12.

Issues to the public; Appendix I, column 6.

8. The issues of salt to the public during the year compare as follows with those of the previous three years:—

Salt Works or Depôt.	1924 25.	1925-26.	1926-27.	1927-28.	Variation in 1927-28 as compared with 1926-27.
Maurypur Salt—	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
Government Salt Works ...	442,778	362,988	304,624	*178,200	— 126,424
Grax (Beacon Hill) Salt Works .	...	38,980	97,921	119,604	+ 21,683
Star Salt Works	...	...	...	141,344	+ 141,344
Laxmi Salt Works ...	...	...	...	...	...
Saran Salt Deposit ...	23,859	25,008	27 078	23,704	— 3,374
Darwari Salt—					
Darwari Salt Deposit ...	16,962	14,120	...	13,375	+ 13,375
Dilyar Salt Depot ...	..	2,895	12,640	4,498	— 8,142
Total ...	483,599	443,991	442,263	480,725	+ 38,462

*Excludes issues to the Khairpur State (*See* para. 10).

The fall in issues from the Government Salt Works is due to the opening of private salt works at Maurypur and the issue of salt therefrom at lower rates. The net increase of 36,603 maunds in the issues from Maurypur is accounted for by its having displaced the inferior Khewra salt and its very favourable price as compared with that of imported salt.

The decline in issues from the Saran Salt Deposit is attributed to the want of facilities for transport, most of the transport animals having perished owing to the abnormal rainfall of the last two years, thus diverting the demand to Darwari and Maurypur. The increase in Darwari salt is also accounted for by the decrease in imports of Pach Padra salt, in the Thar Parkar district.

Local consumption.

9. The consumption of salt in the Province, including imports by sea and land amounted to 493,717 maunds as against 463,253 maunds in the preceding year. The details are—

	Maunds.
Sind salt	480,725
Punjab salt	6,600
Pach Padra salt	1,351
Salt imported by sea	5,041
Total ...	493,717

This compares as follows with the consumption during the preceding four years :—

Year.	Total. Maunds.	Per capita. Maunds.
1923-24	410,459	10·30
1924-25	541,534	13·6
1925-26	470,833	11·78
1926-27	463,253	11·58
1927-28	493,717	12·39

Consumption in this case means issues from local salt sources and imports from outside the Province. There has probably been no increase in consumption, but the difference is due to the varying quantities held in stock by merchants at the end of the year.

Issue to Khairpur State; Appendix I, column 7.

10. Salt is issued to the Khairpur State from the Government Salt Works at Maurypur at cost price, free of duty. The following were the issues to Khairpur during the last five years :—

	Maunds.
1923-24	19,840
1924-25	20,514
1925-26	20,032
1926-27	22,536
1927-28	22,536

Closing balance: Appendix I, column 10.

11. The decrease in the closing balance of Maurypur salt is due to the building up of stocks to a six months average demand.

The decrease in stock of salt at Saran is due to the smaller quantity of salt excavated owing to the deposit having been under water for most of the period under review.

At Darwari the stock increased by 9,550 maunds owing to the excavation having been started earlier and all salt stored before the close of the year.

III.—Financial Results.

Revenue: Appendix II-A.

12. The gross receipts during the year 1927-28 compare as follows with those of the previous four years :—

1923-24	Rs. 11,57,269
1924-25	,, 7,14,290
1925-26	,, 6,99,166
1926-27	,, 5,35,159
1927-28	,, 5,90,859

The increase of Rs. 55,700 comprises—

An increase under—

(1) Duty and cost price.—There was an increase of Rs. 1,14,865 under duty alone, due to payments of sums due under the deferred payment system over the end of the year. On the other hand there was a decrease of Rs. 45,021 under cost price (*viz.*, manufacturing, storage and other charges) owing to the fall in the demand for Government salt.

	Rs.
The net increase amounted to ...	69,844
(2) Other items	115
	69,959

A decrease under :—

(1) Duty on salt imported by sea owing to smaller imports ...	9,673
(2) Miscellaneous receipts (Maurypur Local Fund) ...	2,143
(3) Refunds owing to the increased number of tanneries using duty free salt during the year.	2,443
	14,259
Net increase ...	55,700

13. Appendix II-B shows the expenditure in detail on the combined Salt and Excise Department and the abstract (Appendix II-C) shows how the share of this expenditure which is debitable to 'Salt' is calculated.

Expenditure; Appendix II-B.

There was a net decrease of Rs 34,126 the following being the principal variations:—

A decrease under—

	Rs.
(1) Allowances	445
(2) Supplies and services due to no new works being executed during the year	29,410

	Rs.	Rs.
(3) Other charges	132	
(4) Contingencies and special charges; due to a smaller output of salt during the year	20,208	
		50,195
An increase under:—		
(1) Salaries and establishment; owing to the expenditure on medical staff and temporary establishment of Private Salt Works being paid from 'III-Salt' ...		16,069
Net decrease		34,126

Net revenue.

14. The net revenue realized compares as follows with that of the previous year :—

Year.	Receipts.	Expenditure.	Net revenue.	Percentage of charges to gross revenue.
	Rs.	Rs.	Rs.	
1926-27 ...	5,35,159	1,85,929	3,49,230	34·7
1927-28 ...	5,90,859	1,51,803	4,39,056	25·7

As pointed out in previous reports the percentage of charges on gross receipts is not to be taken as representing the true relation between the revenue derived from Sind salt and the cost of collecting and protecting it. In 'Receipts' are included recoveries on behalf of salt manufacturers and transporters. The disbursement of the amount so recovered appears under "Expenditure," but the inclusion of these items throws the ratio between revenue and expenditure out. The correct percentage of expenditure on revenue on the year's transactions is calculated as follows :—

Revenue 1927-28.

	Rs.	Rs.
Duty on 4,80,725 maunds of salt issued during the year (excluding salt imported by sea and land) ...	6,00,906	
Receipts from establishment charges recovered in the issue price of salt ...	24,645	
Miscellaneous receipts including other charges	8,691	
		6,34,242
Deduct refunds ...		4,441
Total ...		6,29,801

Expenditure 1927-28.

	Rs	Rs.
Salaries and allowances	77,356	
Postage and telegrams	809	
Conservancy and pay to menials ...	749	
Works. (Interest on capital expenditure connected with the production of salt)	15,819	
Maintenance of works	3,506	
Contingencies	3,771	
Interest at 6 per cent. on the value of reserve stock	1,030	
Value of salt lost by wastage ...	1,546	
		1,04,586
Percentage of expenditure on revenue	16·6	
Percentage of expenditure in 1926-27.	15·8	

IV.—SALT MANUFACTURE.

Maurypur Salt Works.

15. Of 5,86,447 maunds of salt manufactured in Sind in 1927-28 (see para. 5 above) 2,78,441 maunds were produced at the Government Salt Works at Maurypur, situated on the coast, 7 miles west of Karachi. Maurypur salt is obtained from sub-soil brine collected in pits sunk on the foreshore between ordinary and high tide levels. The number of evaporating pans licensed during the year was 117 in the Old Works and 20 pans in 1st extension (1st April to 23rd May 1927) as compared with 139 in the Old Works, 20 in the 2nd extension (for 4 months from 1st April to 31st July 1926) and 20 in the 1st extension (for two months from 1st February to 31st March 1927) in the previous year. There was no restriction on the output of salt during the year.

The rainfall during the year was 6 inches and 38 cents as as against 15 inches and 6 cents in the preceding year.

The loss by wastage amounted to 7,804 maunds as compared with 24,155 maunds in 1926-27. Calculated on the average monthly closing balance the wastage loss works out to 6·7 per cent.,

which may be regarded as satisfactory. The loss in the previous three years was :—

1924-25	...	...	...	4·2 per cent.
1925-26	...	...	...	7·1 „
1926-27	...	...	...	21·7 „

The quality of salt produced during the year was on the whole satisfactory. Only 3 lunaris turned out bad salt which was refused and subsequently destroyed on the manufacturers' failure to secure purchasers for it.

Private Salt Works.

Grax Salt Works.

The Beacon Hill Salt Works opened by Mr. H. Greenfield was turned into a private Limited Liability Company and registered as the " Grax Salt Works." These works are about 1½ miles south-east of the Government Salt Works at Maurypur and the manufacture of salt there is on the same principle as at the Government Works except that the sub-soil brine is collected in channels instead of pits. The salt produced by the company is of good quality, their crystallising pans being of cement or tiles instead of clay as in the Government Works. It is sold at about the same rate as that of Government salt in the market. The total sales of salt from those works during the year amounted to 119,604 maunds.

Sind Salt and Chemical Works.

These Works (a portion of Government Salt Works 1st extension) were leased out in 1923 with the object of encouraging export of salt to Calcutta. The lessees commenced work in July 1925 and manufactured 6,218 maunds of salt during 1925-26. The company having failed to establish an export trade, their lease was terminated and the salt, being unfit for human consumption, destroyed.

Star Salt Works.

These Salt Works are situated on the coast at a distance of about 4 miles west of Karachi. The salt there is manufactured in the same way as at Government Works, and is of the same quality. The company commenced issuing salt in June 1927 and its total sales during the year amounted to 141,344 maunds.

Laxmi Salt Works.

The extensions (1st and 2nd) of the Government Salt Works were leased out to Messrs. Jaynarain Gourishanker of Calcutta during the year under report. They commenced work in February 1928 and manufactured a quantity estimated at 6,967 maunds in the month of March 1928. They, however, did not start issues during the year under report.

Manufacturing and Storage Charges: Government Salt Works, Maurypur.—There was no change in the manufacturing charges which were—

	Rs.	a.	p.	
Old Works	0	1	9	per maund.
Extensions	0	1	6	do.

Storage is by contract, the rate being 4½ pies per maund as in the previous year.

Earnings of lunaris.—The aggregate earnings of lunaris at the Government Works amounted to Rs. 29,123-11-8 as against Rs. 38,234-10-11 in the preceding year. The average remuneration per pan was Rs. 20-3-7 per mensem as against Rs. 20-0-10 in the year 1926-27.

Maurypur Village.—The combined Hospital and Dispensary which was erected during the previous year, was opened in the month of November 1927 with an establishment of 1 Medical Officer, 1 Dresser, 1 cook and peon and a part-time sweeper as sanctioned in Government Resolution, Revenue Department, No 636-C., dated 5th November 1924. The number of patients treated at the dispensary averaged 145 per mensem.

The population of the village is about 1,000. There were 30 births and 13 deaths as against 34 births and 15 deaths in 1926-27. The sanitation of the village is controlled by the department, 3 sweepers being employed for the purpose. The village Municipal School which is worked by 1 Head Master and 3 Assistants, teaches upto the 5th standard vernacular during the day and English and Urdu at night. The average attendance at the day school was 42 and at the night school 27, as against 47 at the day school and 33 at the night school during the preceding year. At the final examination, out of 31 boys appearing from the day school 21 came out successful and of 20 boys from the night school all passed.

Local Fund.—The contribution towards the Maurypur Local Fund instituted in January 1923 (Government Resolution, Revenue Department, No. 7791, dated 17th May 1923) amounted to Rs. 2,162 as against Rs. 4,305 in 1926-27. The expenditure on medical relief and the sanitation of the village is met from this grant.

Darwari Salt Deposit.

16. This is a deposit of practically pure salt, situated in the Khipro taluka of the Thar Parkar district, about 20 miles north of Dhoro Naro Station on the Jodhpur Railway. About 15,100 maunds of salt were excavated here during the year, *vide* para. 5 above. The depot attached to this deposit is situated at Dilyar, 6 miles away. The salt excavated during the year and in 1926-27 was all stored at the deposit and after exhausting the stock at the depot, issues were commenced from the deposit.

The salt produced at this deposit is the best in Sind and probably not surpassed anywhere in India.

The loss by wastage during the year amounted to 1,200 maunds (933 maunds at the deposit and 267 maunds at the depot) only as against 6,345 maunds in 1926-27. Calculated on the average monthly closing balance the wastage loss works out to 7·7 per cent., which may be regarded as satisfactory.

The rainfall during the year was 11 inches and 13 cents as against 7 inches and 20 cents during 1926-27.

Saran Salt Deposit.

17. This deposit is in Diplo, one of the desert talukas of the Thar Parkar district close to the Runn of Cutch and 56 miles south of Jhudo Station on the Mirpurkhas-Jhudo branch of the Jodhpur Railway. It produces salt of a quality little inferior to the Darwari salt and like it is ready for sale on excavation. 25,000 maunds of salt were excavated here during the year *vide* para. 3 *supra*.

The loss by wastage during the year amounted to 9,007 maunds as compared with 1,622 maunds in the preceding year. The figures representing the loss during the period under review include the loss of 3,572 maunds noticed in the previous year but accounted for in this year on account of the sanction having been received late. The huge losses were chiefly due to the abnormal rainfall of 33 inches and 10 cents during the year under report and 30 inches and 34 cents in the previous year.

Owing to its remoteness, this deposit serves only the immediate vicinity within a radius of about 80 miles.

V.—Salt Supply.

Transport of salt from factory to market.

18. There was no change in the system of transport which is by contract. The cost of conveyance between the Government Salt Works at Maurypur and Karachi during the year under report and the

previous three years was—

Year.		Cost of Conveyance.
1924-25	... ...	21 pies per maund.
1925-26	... ...	20 ,, ,,
1926-27	... ...	18½ ,, ,,
1927-28...	1st April to 30th June 1927 ...	18½ ,, ,,
	1st July to 31st March 1928 ...	24 ,, ,,

19. Since the closure of the Karachi and Sukkur Salt Depots, the Salt Transport Contractor is, under the terms of the contract, responsible for the transit loss. Saran and Darwari salt was issued to traders direct from the deposits. There was therefore no transit loss to be accounted for.

VI.—Salt Price.

20 Owing to the increase in the transport charges, the issue price of salt at the Government Salt Works at Maurypur was raised from Rs. 1-9-7 to Rs. 1-10-0 per maund with effect from 1st July 1927. The issue price of salt at Saran remained unchanged while that of Darwari salt was reduced by 2 annas per maund owing to the issues being made direct from the deposit after exhausting the stocks at the depot.

Appendix IV compares the realisations from the sale of salt at the various salt works with the expenditure calculated as laid down in the Government of India Resolution No. 326, dated the 17th January 1882 (Finance and Commerce Department).

VII.—Use of Salt in Industries.

Fish curing operations.

21. There was no demand for salt at the concession rate for fish curing during the year. The quantity of duty paid salt issued to fish curing yards amounted to 2,700 maunds as against 3,200 maunds in 1926-27.

Tanneries.

22. The number of tanneries using duty free salt was 6 as compared with 3 during the preceding year. The quantity of salt issued and the refunds of duty paid were—

Year.	Quantity.	Duty refunded.
1926-27 ...	1,900+ 76* maunds ...	Rs. 1,523
1927-28 ...	3,500+ 206* ,, ...	,, 3,817

* Represents refuse salt issued at ½ anna per maund.

23. Ninety two cases under the Salt Act were detected during the year as against eighty in 1926-27. The cases were of possession of illicit salt and the total amount of salt seized was 62 maunds, 36 seers and 58 tolas as against 15 maunds, 2 seers and 54½ tolas in the preceding year.

Detection of salt cases.

24. The work of the officers in charge of the Salt Works and Depots was on the whole satisfactory.

Work of Establishment.

25. The following statements are attached :—

Appendices.

I.—Manufacture, issues, &c.

II.—Receipts and Expenditure.

III.—Issue price of salt.

IV.—Comparison of the realisations from issue prices of salt with the expenditure on its production and supply

V.—Market prices of salt.

VI.—Offences.

I have the honour to be,
Sir,
Your most obedient servant,

N. R WILLMOTT,
Superintendent of Salt and Excise in Sind.

APPENDIX I.

Statement showing local operations and details of salt imported into the Province during the years 1926-27 and 1927-28.

Place of supply or importation.	Year.	Receipts.			Issues.					Importation.		Remarks.
		Opening balance.	Salt manufactured or excavated.	Other receipts.	Salt sold.	To H. H. the Mir of Khairpur State.	Other issues.	Loss by wastage.	Closing balance.	By land.	By sea.	
1	2	3	4	5	6	7	8	9	10	11	12	13
		Mds.	Mds.	Mds	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
Maurypur Salt Works ...	1927-28 ...	93,806	2,78,441	25	1,78,200	22,536	...	7,804	1,63,732	...	...	
	1926-27 ...	70,400	3,74,721	...	3,04,624	22,536	...	24,156	93,806	...	...	
Beacon Hill Salt Works ...	1927-28 ...	...	1,19,604	..	1,19,604	...	...	...	...	...	...	
	1926-27 ..	...	97,921	...	97,921	...	...	...	...	...	...	
Sind Salt and Chemical Works	1927-28 ...	6,218	...	.	...	..	...	6,218*	...	...	..	* Destroyed on account of being unfit for human consumption
	1926-27 ..	6,218	...	...	...	...	...	...	6,218	...	...	
Star Salt-Works	1927-28 ...	...	1,41,344	...	1,41,344	...	...	..	...	...	...	
	1926-27 ...	...	...	...	...	...	...	...	..	...	...	
Laxmi Salt Works ...	1927-28 ...	...	6,967†	...	...	...	...	...	6,967	...	...	† Estimated quantity,
	1926-27 ...	...	...	...	...	...	...	...	...	...	...	
Saran Salt Depot	1927-28 ..	17,530	25,000	...	23,704	..	...	9,007	9,819	...	...	
	1926-27 ...	46.230	...		27,078	..	...	1,622	17,530	...	...	
Darwari Salt Deposit ...	1927-28 ...	10,698	23,853‡	...	13 375	...	...	933	20,243	...	...	‡ Of this quantity 8,762 maunds were excavated during the preceding year but stored during the year under report.
	1926-27 ...	2,469	8.229	...	...	...		...	10 698	...	...	
Dilyar Salt Depot ...	1927-28 ...	4.765	...	...	4,498	...	...	267	...	...	...	
	1926-27 ...	10.772	12,978	...	12,640	...	...	6,345	4,765	...	...	
Karachi District	1927-28 ...	...	...	...	...	..	...	...	...	...	5,041	
	1926-27 ...	...	...	...	...	...	...	...	...	550	12,357	
Sukkur District	1927-28 ...	...	...	...	...	...	..	...	...	6,600	...	
	1926 27 ...	...	...	...	...	...	...	...	...	2,200	...	
Larkana District	1927-28 ...	...	...	...	...	...	...	...	...	...	...	
	1926-27 ...	...	...	...	...	...	...	...	...	800	...	
Thar Parkar District ...	1927-28 .	...	...	...	...	...	...	...	...	1.351	...	
	1926-27 ...	...	...	...	...	...	...	...	...	5,083	...	
Total ...	1927-28 ...	1,33.017	5,95.209	25	4,80.725	22,536	...	24,229	2,00,761	7,951	5,041	
	1926-27 ...	1,36.089	4,93,849	...	4,42,263	22,536	...	32.122	1,33 017	8,633	12,367	

N. R. WILLMOTT,
Superintendent of Salt and Excise in Sind.

APPENDIX II.

Statement showing receipts and expenditure of the Salt Department in Sind for the year 1927-28, compared with those of the year 1926-27.

No.	Items.	1926-27.	1927-28.
		Rs.	Rs.
	A—RECEIPTS.		
1	Proceeds of sale of salt to the public from Salt Works in Sind—		
	(i) Duty	3,91,601	5,06,466
	(ii) Manufacturing charges (proceeds of sale of Government salt).	37,337	22,045
	(iii) Storage charges	8,441	5,203
	(iv) Establishment charges ...	39,691	24,645
	(v) Conveyance charges ..	33,460	22,015
		5,10,530	5,80,374
2	(i) Duty on salt imported by land— (ii) Do. do. sea ...	15,908	6,235
3	Miscellaneous receipts (Maurypur Local Fund).	4,305	2,162
4	Other items	6,414	6,529
		5,37,157	5,95,300
	Deduct Refunds—	1926-27. Rs. / 1927-28. Rs.	
	To Tanneries ...	1,523 / 3,817	
	To Salt merchants ...	475 / 624	
		1,998	4,441
	Net Receipts ...	5,35,159	5,90,859
	B—EXPENDITURE.		
	Salaries and Establishment—		
1	Pay to Gazetted Officers	27,121	24,810
	Special pay to Gazetted Officers ...	...	2,010
	Duty allowance to the Superintendent of Salt and Excise in Sind.	1,800	...
	Oversea pay to the Superintendent of Salt and Excise.	...	2,997
	Tentage allowance to Gazetted Officers.	568	567

No.	Items.	1926-27.	1927-28.
	B—EXPENDITURE—*contd.*	Rs.	Rs.
1	Salaries and Establishment—*concld.*		
	Pay to Establishment	1,55,229	1,57,711
	Compensatory allowance to Gazetted Officers.	549	300
	Local Allowance	5,195	5,484
	Pay and allowances to temporary establishment for Private Salt Works).	3,749	..
	House Rent Allowance	4,203	4,700
		1,98,414	1,98,579
2	Allowances—		
	Travelling Allowance to Gazetted Officers.	3,825	2,436
	Travelling Allowance to establishment including fixed conveyance allowance.	40,346	37,677
	Fixed conveyance allowance to Gazetted Officers.	2,215	1,380
	Permanent T. A. to the Superintendent of Salt and Excise in Sind.	2,129	2,100
	Cost of passage to the Superintendent of Salt and Excise in Sind.	...	3,144
		48,515	46,737
3	Supplies and Services—		
	Rewards	6,535	7,466
	Petty construction and repairs ...	1,976	2,578
	Major and Minor Works	34,773	11,628
	Other charges—		
	Postage telegrams and bearing charges.	3,508	3,236
	Conservancy charges	2,265	2,047
	Pay to menials	987	949
		50,044	27,904
4	Contingencies and Special charges—		
	Purchase price of salt	38,615	30,114
	Storage of salt	9,573	7,082
	Conveyance of salt	33,177	24,064
	Thatching of salt heaps and coir ropes.	...	15
	Destruction of salt	...	125
	Cleaning of trenches	...	500

No.	Items.	1926-27.	1927-28.
		Rs.	Rs.
	B—EXPENDITURE—*concld.*		
4	Contingencies and Special charges—*concld.*		
	Repairs to salt platforms, Government wells and scales.	662	27
	Purchase of baskets	109	194
	Construction of huts at private salt works.	...	482
	Advances to Lunaris	2,000	1,160
	Reward to Lunaris	...	328
	Petty supplies and stationery ...	3,100	3,536
	Repairs and purchase of dead stock ..	1,140	1,135
	Water-supply	2,743	2,668
	Clothing of petty officers and men ...	4,037	3,172
	Carriage of tents and records ...	1,036	967
	Hot weather establishment ...	657	776
	Rent, rates and taxes	2,571	2,379
	Purchase of locks	...	262
	Telephone charges	675	675
	Conveyance of Excise opium ...	3,439	3,063
	Lighting charges	209	329
	Office expenses	509	124
	Cost of opium supplied to the Excise Department.	1,47,899	1,37,414
		2,52,151	2,20,591
5	Dispensary and Private Salt Works Establishment paid from III—Salt—		
	Pay and allowances to temporary establishment of private salt works.	.	7,570
	Pay to Bhisti and sweeper at private salt works.	...	451
	Pay and allowances to Medical establishment.	...	1,106
	Purchase of furniture	...	1,743
	Purchase of medicines and instruments.	...	4,560
	Dispensary contingent expenditure ...	...	597
		...	16,027
	GRAND TOTAL RS. ...	5,49,124	5,09,838

N. R. WILLMOTT,
Superintendent of Salt and Excise in Sind.

APPENDIX II.

C.—Expenditure. (Distribution over Salt and Excise.)

Year.	Salaries and Establishment.	Allowances.	Supplies and services.			Other charges combined Salt and Excise.	Contingencies and special charges.			Cost of opium supplied to Excise Department.	Total expenditure of the combined Salt and Excise Department.	Total charge debitable to "III-Salt".
			Rewards.	Construction and repairs.			Salt (*i.e.*, purchase, storage, conveyance and freight charges, &c.)	Combined Salt and Excise.	Conveyance of Excise opium.			
				Salt	Excise.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1926-27	1,98,414	48,515	6,535	32,568	4,18:	6,760	84,136	16,627	3,439	1,47,899	5,49,124	...
Portion chargeable to "III—Salt" ...	49,603	12,129	1,634	32,568	...	1,690	84,136	4,169	..	..	...	1 85,929
1927-28	2,14,606*	46,737	7,466	2,926	11,280	6,232	64,091	16,023	3,063	1,37,414	5,09,838	...
Portion chargeable to "III—Salt" ...	65,672†	11,684‡	1,866‡	2,926	...	1,558‡	64,091	4,006‡	...	...	...	1,51,803

* Includes expenditure on salaries and establishment of the combined Salt and Excise Department and on the Dispensary and the temporary establishment of private salt works paid from 'III-Salt.'

† One-fourth of the expenditure on the combined Salt and Excise staff plus the cost of medical relief and temporary establishment of private salt works paid from 'III-Salt.'

‡ One-fourth of the total expenditure under these heads on the combined Salt and Excise Department (*vide* G. R, R. D., No. 1609-C., dated the 8th March 1924).

N. R. WILLMOTT,
Superintendent of Salt and Excise in Sind.

APPENDIX III.

Statement of the issue price of Salt at Salt Works and Depots in Sind during the year 1927-28.

Head.	Maurypur Salt *ex* Maurypur Works.			Treaty price of Maurypur Salt supplied to Khairpur State.			Darwari Salt *ex* Dilyar Salt Depot.		Darwari Salt direct issue *ex* deposit.		Saran Salt *ex* Saran Depot.		Remarks.
	On 31-3-27.	1-4-27 to 30-6-27.	1-7-27 to 31-3-28.	On 31-3-27.	1-4-27 to 30-6-27.	1-7-27 to 31-3-28.	On 31-3-27.	1-4-27 to 31-5-27.	On 31-3-27.	1-6-27 to 31-3-28.	On 31-3-27.	1-4-27 to 31-3-28.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	No issues direct from deposits in March 1927.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Excise duty ...	1 4 0	1 4 0	1 4 0	...	...	...	1 4 0	1 4 0		1 4 0	1 4 0	1 4 0	
Manufacturing charges.	0 1 9	0 1 9	0 1 9	0 1 9	0 1 9	0 1 9	...	...		...	...	...	
Excavation charges.	...	...	...	...	...	...	0 0 5	0 0 5		0 0 5	0 0 6	0 0 6	
Carriage ,, ...	0 1 6½	0 1 6½	0 2 0	0 1 6½	0 1 6½	0 2 0	0 2 0	0 2 0		...	...	...	
Storage ,, ...	0 0 4½	0 0 4½	0 0 4½	0 0 4½	0 0 4½	0 0 4½	0 0 4	0 0 4		0 0 4	0 0 3	0 0 3	
Establishment ,, ...	0 1 8½	0 1 8½	0 1 8½	0 1 8½	0 1 8½	0 1 8½	0 2 2	0 2 2		0 2 2	0 1 7	0 1 7	
Other items (Maurypur Local Fund).	0 0 2½	0 0 2½	0 0 2	0 0 2½	0 0 2½	0 0 2	...	...		...	...	...	
Toal. ...	1 9 7	1 9 7	1 10 0	0 5 7	0 5 7	0 6 0	1 8 11	1 8 11	...	1 6 11	1 6 4	1 6 4	...

N. R. WILLMOTT,
Superintendent of Salt and Excise in Sind.

APPENDIX IV.

Statement contrasting realisations from issue price (*ex*-duty), with the cost of production during 1927-28.

RECEIPTS.		ISSUES.	
Items.	Amount.	Items.	Amount.
	Rs.		Rs.
(1) MAURYPUR SALT WORKS.		MAURYPUR SALT WORKS.	
Issue price (*ex*-duty) of—		Purchase and storage of salt issued to the public during the year —	
87,006 maunds of ordinary salt issued from Government Salt Works, Maurypur, direct at Re. 0-5-7 per maund.	30,361	Purchase of 174,464 maunds of salt at Re. 0-1-9 per maund.	19,082
		Purchase of 26,478 maunds of salt at Re. 0-11-6 per maund.	2,482
91,194 maunds of ordinary salt issued from Government Salt Works, Maurypur, direct at 0-6-0 per maund.	34,198	Storage of 200,942 maunds of salt at Re. 0-0-4½ per maund.	4,710
5,008 maunds of ordinary salt issued to Khairpur State direct at Re. 0-5-7 per maund.	1,748	Conveyance of 92,014 maunds of salt at Re. 0-1-6½ per maund and 108,722 maunds at Re. 0-2-0 per maund.	22,456
17,528 maunds of ordinary salt issued to Khairpur State direct at 0-6-0 per maund.	6,573	Thatching, tools, ropes, &c. Nil ...	
		Establishment charge (*i.e.*, one-third of the expenditure) on Maurypur establishment —	
206 maunds of refuse salt issued to tanneries at Re. 0-1-0 per maund.	13	Salaries and Allowances ... Rs 5,802	
		Supplies and Contingencies.. „ 1,185	
			6,987
Loss ...	298	Value of 7,804 maunds of salt lost by wastage during the year as under —	
		7,616 maunds at Re. 0-2-1½ per maund ... ... Rs. 1,012	
		188 maunds at Re. 0-1-10½ per maund ... ... „ 22	
			1,034
		Interest at 3½ per cent. per annum on captail outlay (Rs. 24,447) on the Old Works and at 6 per cent. on (Rs. 244,213) New Works.	15,509
		Interest at 6 per cent. per annum on the value of 116,845 maunds of salt at Re. 0-2-1½ per maund this being the average monthly balance during the year.	931
Total ...	73,191	Total ...	73,191
(2) SARAN SALT DEPOT.		SARAN SALT DEPOT.	
Issue price (*ex*-duty) of—		Purchase and storage of salt 23,704 maunds at Re. 0-0-9 per maund.	1,111
23,704 maunds of salt issued at Re. 0-2-4 per maund.	3,457	Thatching, tools, ropes &c. ...	143

APPENDIX IV—*concld.*

RECEIPTS.		ISSUES.	
Items.	Amount.	Items.	Amounts.
	Rs.		Rs.
		Establishment (*i.e*, one-third of the expenditure) on establishment at Saran :— Salaries and Allowances... Rs. 2,032 Supplies and Contingencies „ 168	2,200
		Value of 9,007 maunds of salt lost by wastage at Re. 0-0-9 per maund.	422
		Interest at 3½ per cent. per annum on capital outlay on Works.	5
		Interest at 6 per cent. per annum on the value of salt in stock 18,880 maunds average monthly balance during the year.	53
Loss ..	477		
Total ...	3,934	Total ...	3,934
(3) DILYAR AND DARWARI SALT DEPOTS.		(3) DILYAR AND DARWARI SALT DEPOTS.	
Issue price (*ex*-duty) of—		Purchase, conveyance and storage of 4,498 maunds of salt at Re. 0-2-9 per maund.	773
4,498 maunds of salt issued from Dilyar Salt Depot at Re. 0-4-11 per maund.	1,382	Purchase and storage of 13,375 maunds of salt at Re 0-0-9 per maund.	627
		Repairs to storage platforms, &c.	48
13,375 maunds of salt issued direct from Darwari Salt Deposit at Re, 0-2-11 per maund.	2,438	Thatching ropes, &c,	35
		Establishment (*i.e.*, one-third of the expenditure on establishment at Dilyar and Darwari)— Salaries and Allowances ... Rs. 2,053 Supplies and Contingencies „ 145	2,198
		Value of 1,200 maunds of salt lost by wastage as under— 267, maunds at Re. 0-2-9 per maund ... .. Rs. 46 933 maunds at Re. 0-0-9 per maund .. .. „ 44	90
		Interest at 6 per cent. per annum on captail outlay on works at Dilyar and Darwari on Rs. 4,807 and at 3½ per cent. on Rs. 470 at Dilyar.	305
		Interest at 6 per cent. per annum on the value of salt in stock, *i.e.*, average monthly balance during the year— Darwari (15,135 maunds) .. Rs. 43 Dilyar (271 „) .. „ 3	46
Loss ...	302		
Total ...	4,122	Total ...	4,122

N. R. WILLMOTT,
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APPENDIX V.

Talukawar statement showing the average selling prices of salt in the Province of Sind during the year 1927-28.

No.	Name of taluka.	Wholesale price per maund.			Retail price per maund.		
		Maurypur salt.	Punjab salt.	Deposit salt.	Maurypur salt.	Punjab salt.	Deposit salt.
	Karachi district.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs a. p.	Rs. a. p.	Rs. a. p.
1	Karachi ...	2 4 0	...	...	2 8 0	...	...
2	Ghorabari ..	2 8 0	...	...	3 2 0	...	...
3	Mirpur Sakro ..	2 8 0	...	...	3 2 0	...	..
4	Tatta ...	2 8 0	...	...	3 2 0	...	...
5	Ketibandar ...	2 8 0	...	...	3 12 0	..	...
6	Sujawal ...	3 0 0	...	...	3 8 0	...	...
7	Mirpur Bathoro ..	3 0 0	...	...	3 8 0	...	...
8	Jati ...	3 0 0	...	...	3 8 0	...	...
9	Shahbandar ...	2 8 0	...	...	3 12 0	...	...
10	Kotri ...	2 4 0	...	...	2 8 0	...	...
11	Manjhand ...	2 4 0	...	...	2 8 0	...	...
12	Kohistan ...	3 0 0	...	...	3 8 0	...	...
	AVERAGE ...	2 9 8	...	...	3 3 2	...	...
	Hyderabad district						
13	Hyderabad ...	2 8 0	...	...	3 0 0	...	...
14	Guni ...	2 0 0	..	...	2 8 0	...	...
15	Tando Bago ...	2 12 0	...	2 4 0	3 2 0	...	2 8 0
16	Badin ...	2 8 0	...	2 4 0	2 14 0	...	2 8 0
17	Dero Mohbat ...	2 0 0	..	...	2 8 0	...	...
18	Tando Allahyar ...	2 12 0	...	..	3 8 0	...	...
19	Hala ...	2 12 0	...	...	3 8 0	...	...
	AVERAGE ...	2 7 5	...	2 4 0	3 0 0	..	2 8 0
	Nawabshah district.						
20	Nawabshah ...	2 8 0	...	...	3 0 0	...	...
21	Shahdadpur ..	2 8 0	...	...	3 0 0	...	...
22	Sinjhoro ...	2 8 0	..	...	3 0 0	...	...
23	Naushahro ...	2 8 0	..	...	3 0 0	...	...
24	Moro ..	2 8 0	...	...	3 0 0	...	...
25	Sakrand ..	2 8 0	...	...	3 0 0	...	...
26	Kandiaro ...	2 8 0	...	...	3 0 0	...	...
	AVERAGE ..	2 8 0	..	...	3 0 0	...	...
	Thar Parkar district.						
27	Mirpurkhas ...	2 8 0	...	2 8 0	2 12 0	...	2 12 0
28	Jamesabad ...	2 8 0	...	2 8 0	2 12 0	...	2 12 0
29	Digri ...	2 12 0	...	2 8 0	3 2 0	...	3 2 0
30	Umarkot ...	...	...	2 4 0	...	...	2 8 0
31	Khipro ...	...	...	2 8 0	...	...	3 0 0
32	Samaro ...	2 12 0	...	2 12 0	3 2 0	...	3 2 0
33	Sanghar ...	...	...	2 8 0	...	...	3 0 0
34	Mithi ...	...	...	2 8 0	...	...	3 0 0
35	Chachro ...	...	...	2 8 0	...	...	3 0 0
36	Diplo ...	...	...	2 8 0	...	...	3 0 0
37	Nagar Parkar .	...	...	3 0 0	..	.	4 0 0
	AVERAGE ...	2 10 0	...	2 8 9	2 15 0	...	3 0 4

No.	Name of taluka.	Wholesale price per maund.			Retail price per maund.		
		Maurypur salt.	Punjab salt.	Deposit salt.	Maurypur salt.	Punjab salt.	Deposit salt.
	Sukkur district.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.
38	Mirpur Mathelo ...	2 8 0	4 0 0	..	2 12 0	4 8 0	...
39	Ubauro ...	2 8 0	3 0 0	...	2 12 0	3 2 0	...
40	Ghotki ...	3 8 0	2 6 0	...	4 0 0	2 8 0	...
41	Pano Akil ...	3 8 0	...	...	4 0 0	...	...
42	Gahri Yasin ...	2 8 0	...	...	2 8 0	...	...
43	Rohri	2 4 0	3 6 0	..	2 8 0	3 4 0	...
44	Shikarpur ...	2 8 0	...	..	2 8 0	...	...
45	Sukkur ...	2 6 0	2 12 0	...	2 9 0	2 14 0	...
	AVERAGE ...	2 11 3	3 0 5	...	2 15 2	3 4 0	...
	Larkana district.						
46	Larkana ...	2 8 0	4 8 0	...	2 8 0	4 8 0	...
47	Labdaraya ...	2 7 0	3 8 0	..	2 8 0	4 0 0	...
48	Kambar ..	2 12 0	..	...	2 14 0	...	...
49	Mehar ...	2 8 0	...	...	2 8 0	...	...
50	Kakar ...	2 8 0	...	...	2 13 8	...	...
51	Warah ..	2 8 0	...	...	2 8 0	...	...
52	Ratodero ...	2 6 0	3 6 0	...	2 8 0	3 10 0	..
53	Mirokhan ..	2 12 0	...	..	2 13 0	...	...
54	Sehwan ...	2 8 0	...	...	2 10 8	...	...
55	Dadu	...	4 0 0	..	..	5 0 0	...
56	Johi	2 8 0	..	...	2 12 0	...	...
	AVERAGE ..	2 8 6	3 13 6	...	2 10 4	4 4 6	...
	Upper Sind Frontier district.						
57	Jacobabad ...	2 0 0	3 12 0	...	2 8 0	4 0 0	...
58	Shahdadkot ...	2 10 0	3 8 0	...	2 13 0	4 0 0	...
59	Thul	2 8 0	3 8 0	...	2 12 0	3 12 0	...
60	Kandhkot ...	3 0 0	4 8 0	...	3 5 0	5 0 0	..
61	Kashmor ...	3 0 0	..	...	3 8 0	...	...
	AVERAGE ...	2 10 0	3 13 0	...	2 15 7	4 3 0	...
	AVERAGE OF THE PROVINCE ...	2 9 3	3 9 0	2 6 5	2 15 4	3 14 6	2 12 2

N. R. WILLMOTT,
Superintendent Salt and Fxcise in Sind.

APPENDIX VI.

Statement showing details of cases of salt smuggling dealt with by the Salt Department in Sind during the year 1927-28 contrasted with the year 1926-27.

District.	Nature of offence.														Total.			
	Illicit manufacture.				Smuggling from foreign territory.				Illicit removal from deposits and works.				Miscellaneous.					
	1926-27.		1927-28.		1926-27.		1927-28.		1926-27.		1927-28.		1926-27.		1927-28.		1926-27.		1927-28.	
	No.	Quantity.	No.	Quantity.	No	Quantity.	No.	Quantity.	No	Quantity	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M s. t.		M. s. t.
Karachi ...	...	...	...	...	...	...	...	...	...	...	42	6 13 2½	21	5 34 60	....	...	21	5 34 60	42	6 13 2½
Hyderabad (Sind) ..	...	...	...	..	...	...	...	...	34	3 7 58	19	28 37 4	...	...	...	...	34	3 7 58	19	28 37 4
Nawabshah...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Thar Parkar .	...	...	...	...	..	...	...	..	...	...	5	21 6 1	17	1 7 36½	...	...	17	1 7 36½	5	21 6 1
Sukkur ...	...	..	...	...	...	...	...	...	...	...	8	0 28 30	...	...	6	1 33 53	..	...	14	2 26 3
Larkana ...	...	...	...	...	..	...	...	...	...	...	..	...	..	...	9	3 17 47½	...	...	9	3 17 47½
Upper Sind Frontier ...	...	...	...	...	8	4 32 60	...	...	..	...	...	...	...	...	3	0 17 0	8	4 32 60	3	0 17 0
Total ...	...	...	...	...	8	4 32 60	...	...	34	3 7 58	74	57 4 37½	38	7 2 16½	18	5 28 20½	80	15 2 54½	92	62 36 58

APPENDIX VI—*contd.*

District.	Result of Prosecutions.										Total estimated value of confiscations.		Fines realized.	
	No. of persons arrested.		No. of persons convicted.		No. of persons acquitted.		Percentage of convictions on No. prosecuted.		No. of cases reversed on appeal.					
	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.
											Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi	20	34	20	34	...	...	100·0	100·0	...	...	12 10 6	32 10 9	143 8 0	282 0 0
Hyderabad (Sind) ...	4	7	2	5	2 acquitted	2 acquitted...	50·0	71·4	...	...	6 5 9	60 13 0	5 0 0	48 10 0
Nawabshah	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Thar Parkar ...	7	2	6	1	1 pending ...	1 acquitted	85·7	50·0	...	...	3 0 6	27 1 9	20 8 0	10 0 0
Sukkur	...	12	...	12	...	...	...	100.0	...	...	...	7 6 6	...	240 0 0
Larkana	...	11	...	9	..	1 acquitted . 1 pending ...	...	81.8	...	...	...	8 15 9	...	77 0 0
Upper Sind Frontier ...	8	3	8	3	...	...	100·0	100·0	...	...	19 9 8	1 2 0	118 0 0	22 0 0
Total ...	39	69	36	64	2 acquitted . 1 pending ...	4 acquitted . 1 pending ...	92·3	92·8	...	...	41 10 5	138 1 9	287 0 0	679 10 0

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KARACHI: THE COMMISSIONER'S PRINTING PRESS.

00133835

Digitized with financial assistance from

Government of Maharashtra

on 01 February, 2020